DATA PROTECTION INFORMATION

October 2020

mazars

Preamble

This statement describes how Mazars Austria GmbH, Kaerntner Ring 5-7, 1010 Vienna („we“) process your personal data. The statement addresses our existing and former clients, interested parties and potential future clients as well as their respective shareholders, board members and other staff members..

This declaration applies equally to our related or affiliated companies in the field of tax consulting, auditing and IT services:

- Mazars Tax Advisory GmbH
- Mazars Consulting GmbH
- Mazars IT Services GmbH

1. Our data protection status

Due to our professional independence and self-responsibility in accordance with the Austrian Professional Accountants and Tax Advisors' Act ("WTBG" Wirtschaftstreuhandberufsgesetz), tax and audit companies are qualified as data controllers within the meaning of the General Data Protection Regulation (“GDPR”). We are thus authorized to process personal data entrusted to us within the limits of the contract. For this reason, it is not necessary to establish a separate data processing agreement with us for tax and audit services. Our privacy duties and confidentiality requirements are regulated by law. Only in very rare cases we act as data processor.

IT services (consulting and outsourcing), we primarily provide as data processor in accordance with Article 28 GDPR. Appropriate data processing agreements will be established.

2. Purpose of data processing

We will process your personal data for the following purposes:

- To establish, manage and execute the business relationship;
- To strengthen the existing relationship with the client or to build a new relationship with a client or to approach interested parties, including information on recent legal developments and the services we offer (marketing);
- If we have already been engaged: for the purposes of our offices’ internal organization and loss management;

And insofar as accordingly engaged by the client:

- To perform payroll accounting for clients (including monthly payroll accounting, monthly and yearly notifications to authorities, etc.);
- To perform financial bookkeeping / accounting for clients;
- To perform consulting and representative activities in the field of tax law and business matters;
- For advice and representation in contribution, insurance and employee benefit matters of social insurance institutions;
- For representation before administrative courts and administrative authorities and before legally recognised churches and religious communities in contribution matters and before all other institutions acting on behalf of public authorities and
- For other consulting services as well as for trustee / fiduciary activities and the administration of assets within the scope of entitlement of § 2 WTBG 2017 (Austrian Public Accounting Professions Act 2017)
- As well as to perform any engagement pursuant to Section 2 WTBG 2017;
- To independently perform public accounting assignments that require assurance services by an independent auditor, particularly – whether statutory or based on any public or private engagement – the audit of the bookkeeping, the financial statements, the cost accounting, the calculation and the commercial conduct of companies, either including or not including the issuance of a formal auditor’s report/opinion, as well as
- To independently perform other assurance engagements and agreed-upon procedures;

- For the purposes of financial bookkeeping (administrative accounting), including payroll accounting, as well as cost accounting (calculation), including consulting services in these fields;
- To advise and support in financial reporting and financial statement accounting and in closing the books;
- To perform any consulting services and activities in connection with corporate accounting;
- To advise on the implementation and organization of an internal control system;
- To provide consulting services and activities in relation to business management, in particular digital processes,
- To advise on restructuring, in particular to prepare restructuring opinions, to organize recovery plans, to examine recovery plans and to provide support by monitoring the implementation of recovery plans;
- To advise and represent in foreign currency matters (excluding representation before ordinary courts of law);
- to provide expert opinions in the fields of bookkeeping and accounting and in those areas for whose expert assessment knowledge of accounting or business administration is required,
- to carry out those public accounting assignments which are referred to in other laws with the express provision that they can only be validly performed by certified accountants or certified public accountants (auditors),
- To assume fiduciary and trustee activities and assets management, excluding the management of buildings;
- To advise on methodological issues, and
- To act as a mediator;
- As well as to perform any engagement pursuant to Section 3 WTBG 2017;
- to provide any kind of IT services (outsourcing, development, SAP consulting etc.).

Insofar as we collect your personal data directly from you, you generally provide your data on a voluntary basis. However, we are unable to perform, or unable to fully perform, our engagement if you do not provide us with your personal data.

3. Legal basis of data processing

If you are an interested party or a potential future client, we will only process your contact details for direct marketing purposes by sending you electronic mail or contacting you via telephone if you have given your consent pursuant to Article 6 (1) lit. a General Data Protection Regulation (GDPR).

If you are our client, we process your personal data because it is necessary for the performance and execution of the contract concluded with you (Article 6 (1) lit. b GDPR).

Apart from that, we process your personal data based on our overriding legitimate interests to achieve the purposes stated under Section 1 (Article 6 (1) lit. f GDPR) and on the legal basis of WTBG 2017 (Article 9 (2) lit. g GDPR).

4. Data transfer and recipients

Insofar as essential for the purposes stated under Section 1, we will transfer your personal data to the following recipients:

- IT service providers as well as other service providers in connection with marketing activities and office management;
- Administrative authorities, courts of law and public bodies;
- Public accountants for the purposes of auditing;
- Insurance companies upon conclusion of an insurance contract regarding the service or upon occurrence of the insured event (e.g. third party liability insurance);
- Clients insofar the data concerned pertains to the shareholders, board members and other members of staff of the respective client;
- Cooperation partners and legal representatives acting for us;
- Other recipients named by the client (e.g. group companies of the client)

Additionally in the case of personal data pertaining to our clients' staff members in the field of payroll:

- The staff member's creditors as well as other persons involved in the corresponding prosecution, if any – also in case of voluntary assignments of remuneration for debts due;
- Board members of the corporate and legal representation of interests;
- Insurance companies in the context of an existing group or individual policy as well as staff provision funds ("Mitarbeitervorsorgekassen");
- Banks responsible for payments to staff members or to third parties;
- Company physicians and pension funds;
- External experts referring to actuarial valuations;
- Co-insured parties, and

Additionally in the field of financial and administrative accounting for the client:

- Collection agencies to recover debts;
- Banks on behalf of the client,
- Factoring companies, assignees and leasing companies.

Additionally to Mazars' global partners (tax consulting and audit companies of the Mazars Partnership) for the purpose of examination and exclusion of independence and conflict of interest issues in accordance with § 271b UGB (Austrian Commercial Code) or for the implementation of a joint provision and planning of services in international projects (company name, domicile, nature of service, point of contact).

Your personal data will be shared with other Mazars member companies when necessary for administrative purposes and to provide professional services to our customers (e.g. when providing services requires the involvement of Mazars member companies and experts in different countries).

Some of the recipients stated above may be located outside of Austria or may process their personal data outside of Austria. The level of data protection in other countries can differ from Austrian standards. We thus take measures to ensure that all recipients offer an appropriate level of data protection. For example, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC) to this end.

5. Storage and retention periods

We generally store your personal data until the business relationship – in the course of which we have collected your data – is terminated or until the applicable legal limitation and retention periods have expired; beyond that until any existing legal disputes for which the data are required as evidence have been terminated.

Insofar as you are a client, former client, interested party or potential future client, or a contact at one of these parties, we store your personal data for marketing purposes until you object or – if the marketing measures are taken based on your consent – until you withdraw your consent.

6. Your rights in connection with personal data

You are entitled (i) to verify if and which of your personal data we process, and to receive a copy of these data, (ii) to request that your personal data are rectified, amended or erased insofar as they are processed inaccurately or not in conformity with the law, (iii) to request us to restrict the processing of your personal data, (iv) under certain circumstances to object to the processing of your personal data or to withdraw the consent to the processing previously given, whereby a withdrawal does not affect the lawfulness of the processing performed before the withdrawal, (v) to request data portability insofar as you are our client, (vi) to know the identity of third parties to whom your personal data are transferred, and (vii) to lodge a complaint with the data protection authority.

7. Online services and websites

More detailed information on the use of our online services/contact forms/websites/application tools as well as on the use of analysis tools or cookies can be found in the data protection section and in the cookies banners visiting our websites.

If you intend to contact us via Facebook, LinkedIn, Xing, Google+, Twitter or any other social media (e.g. WhatsApp) platform, the data you provide (username, connection details, photos, videos, messages, documents) may be stored on the servers of these providers and their affiliates or partners who may also be located outside of Europe. In this context, reference is made to the terms of use and privacy practices of these providers. These services are not in our responsibility.

If you intend to contact us through an online form on our website, by e-mail or by telephone, the data you provide (name(s), address(es), telephone number(s), e-mail address(es), recipients, senders, subjects, purpose and contents of your contact) will be stored for the purpose of processing your request and in case of follow-up questions arise. We will not disclose this information to third parties without your consent and we will only store your data until you withdraw your consent to data processing.

8. Newsletter and marketing information

You have the opportunity to subscribe to our periodical newsletter via the contact form on our website. For this subscription, we require your first name, last name, e-mail address and your telephone number. We consider your contact as your declaration that you agree with the newsletter subscription. A withdrawal is possible at any time - you can cancel the newsletter receipt using the link "unsubscribe newsletter" in the footer of the newsletter. We will immediately delete your data in connection with the newsletter distribution. As an existing or new customer, you will automatically receive our news releases until you withdraw your consent to the subscription or you actively reject the subscription in the stage of engaging us. For the management and distribution of our news releases, we use an external service provider with whom we have established corresponding data protection agreements.

9. Our communication and data transfer tools

Our company offers different communication tools and data exchange security measures. Further information is available on our website in the section customer portal. Advise on the most suitable solution for you will be provided by our staff members personally depending on your requirements.

10. Special purpose data protection information (outsourced payroll accounting services)

Payroll accounting and administration services we perform as your external service provider. This does not affect your Data Controller responsibility of personal data of your staff members. You are responsible to inform your employees about the external data processing. In order to support you with this obligation we published a separate privacy and data processing declaration for your employees on our website. The link to this special purpose data protection information is printed on our payroll accounts.

11. Updates

Data protection information can change due to different circumstances. In such cases, our data protection declaration will be updated for changes in a timely manner. We therefore invite you to using the latest version published on our websites.

12. General Conditions of Contract

We refer to the relevant data protection sections in the General Conditions of Contract for Public Accounting Professions and correspondingly IT Services which are an integrative part of our contracts..

13. Contact us

We hope that this statement provides you with the relevant information on how we process your personal data. Should you have any further questions with regard to this statement, or should you wish to make a request, please do not hesitate to contact our data protection coordinator:

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Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Simone Pleninger
Kärntner Ring 5-7
1015 Vienna

datenschutz@mazars.at

Data protection is important for us. For this reason, we have engaged an external data protection officer – on a voluntary basis – in order to ensure compliance with all relevant data protection regulations.

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Vienna, October 2020

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Mazars is an international partnership specialised in auditing, tax consulting, accounting and outsourcing, financial advisory and IT services.

Each partner company has - in addition to its own specific market expertise - access to a broad range of knowledge of an internationally established network operating in 91 countries worldwide.

This provides for optimized solutions for any local, national or international project.

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