

Information Sheet

Data Protection

KPMG Austria Group

As the largest auditing and consulting company in Austria, it is obvious for us that we would take care of your personal data with the highest priority.

We, the KPMG Austria Group*, as trustworthy partner feel responsible for the processing of your data. Below you will find a detailed description of how your data is processed. If you have any questions or concerns, we happily to provide you with information, that is available on our [website](#) or by e-mail at datenschutz@kpmg.at.

1. Personal Data

In order to provide our auditing, tax or advisory services, it is essential that your personal data be processed. The term ‚personal data‘ refers to all information relating directly or indirectly to a natural person. Even though trade and business secrets are not directly covered by the term personal data, we provide the same protection for such information and expect the same from our business partners and customers.

We allocate personal data into the following categories:

- Master data / data of natural persons
- Master data for legal persons
- Financial data
- Data on the consulting / contractual relationship
- Contract data
- Special categories of data
- Data on employment and work performance

2. Processing Purposes, Legal Bases and Scope of Data Processing

The processing of personal data is essential for purposes of consulting and auditing as well as client administration. Furthermore, data is needed for proposals/tenders and contracts. We always use your data on a legal basis within the meaning of section 6 GDPR as an authorised controller and only to the extent that is legally/contractually defined and necessary for our consulting and auditing activities. Among others, we are subject to the professional code of public accountants and therefore are obliged, in the context of data processing, to carry out our activities conscientiously, carefully, autonomously and independently (Section 71 (1) of the Act on Professions in the Field of Public Accounting – WTBG 2017).

On the basis of any separate permission granted by you, we also use your data to provide you with further offers/tenders from us or our business partners.

For some of our services it is necessary to process specially-protected categories of your personal data. This primarily includes health data or data relevant to criminal law. This data is required, for example, as part of our risk assessment or as part of payroll accounting. We always only process these special categories of personal data in accordance with the legal provisions and on the basis of your expressly-given consent.

3. Providing Data to Third Parties

Due to the business model as well as the complexity of today’s data processing procedures, it is sometimes essential that we make use of service providers and entrust them with processing your data. If there are

occasionally service providers outside of the European Union territory, we always ensure that the level of European data protection data security standards are maintained. If you would like to find out more about how and to what extent we process data in your specific business case or transmit it to service providers as well as what protection measures have taken in this regard, please contact our data protection officer.

Regardless of the specific assignment, you will find below a general categorization of our recipients of personal data:

- IT & service providers as well as other service providers relating to marketing activities used by us, in particular
 - KPMG Services GmbH Steuerberatungsgesellschaft
 - KPMG IT-Services GmbH
 - BMD-Systemhaus GmbH
 - SAGE GmbH
- administrative authorities, courts and public corporations,
- public accountants for auditing purposes,
- insurances on the occasion of the conclusion of an insurance contract for the benefit or the occurrence of the insured event (e.g. liability insurance),
- clients and customers, as far as it concerns data of the shareholder, company organs and other employees of the respective client and customer,
- cooperation partners and legal representatives working for us,
- other recipients determined by the client and customer (e.g. group companies of the client),
- in addition for personal data of our clients' employees, in the field of payroll accounting:
 - the employees, creditors and other parties involved in any associated legal proceedings, including voluntary assignments of salaries for receivables due,
 - operational and legal organs representing interests
 - insurance institutions within the framework of a existing group or individual insurance and employee pension funds („Mitarbeitervorsorgekassen“ (MVK)),
 - banks engaged in transactions with the employee or with third parties,
 - company doctors and pension funds,
 - co-insured persons and
- in addition for clients financial accounting:
 - debt collection companies for debt collection
 - banks on behalf of the client,
 - factoring companies, cessionaries and leasing companies.

We would like to point out that the persons who are authorized to process data are obliged to maintain confidentiality of all related data and information. This obligation can be submitted upon request. Furthermore, we would like to point out that all state of the art measures for the protection of your data will be implemented by us.

4. Data Storage

The storage of your data takes place, in principle, over the duration of an existing or a standing performance relationship. As such, we have the obligation to store data in accordance with the storage obligations. Should this exceed the duration of the existing or standing performance relationship, the data will be stored in accordance with the legal requirements.

The categorization of data for storage is as follows:

- tax law obligation for the retention of books, records and documents according to section 132 (1) of the Federal Fiscal Code – BAO: 7 years (beyond that as long as they are relevant for the tax authorities in a pending case)
- retention obligations for companies subject to accounting requirements according to sections 190, 212 of the Austrian Commercial Code – UGB: 7 years
- value added tax law retention obligations according to section 18 (10) of the Value Added Tax Act – UStG (special provision for real estate): 22 years
- mandatory legal retention periods in the sphere of foreign group companies

5. Rights of Data Subjects

You have the right of information and access to your personal data. Under certain circumstances, you also have the right of rectification or erasure of your personal data. In addition, you have the right to restrict processing, the right to object to processing and the right to data portability, provided that the legal provisions are met. Furthermore, you have the right to request the data you have provided in a structured, common file format. To assert your rights, please contact datenschutz@kpmg.at or by post to KPMG Vienna, Porzellangasse 51, 1090 Vienna (password: data protection).

6. Right to Object

You have the right to object to processing of your personal data on the basis of a consent for marketing purposes or to revoke your consent. If your data is processed by us on grounds of the legitimate interests, and there are reasons for your situation that are against the processing thereof, you may object.

7. Reference to your Right to Appeal

If you do not agree to the kind of processing of personal data you have the right to complain to the Austrian data protection authority.

You can submit your complaint by e-mail to dsb@dsb.gv.at.

8. Data Protection Officer

Due to the legal provisions we nominated a data protection officer.

datenschutz@kpmg.at

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* The KPMG Austria Group includes the following KPMG companies:

KPMG Advisory GmbH

KPMG Alpen-Treuhand GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Linz)

KPMG Alpen-Treuhand GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Wien)

KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Linz)

KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Wien)

KPMG Burgenland Wirtschaftstreuhand GmbH

KPMG IT Services GmbH

KPMG Niederösterreich GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

KPMG Real Estate Advisory GmbH

KPMG Services GmbH Steuerberatungsgesellschaft (Linz)

KPMG Services GmbH Steuerberatungsgesellschaft (Wien)

KPMG Security Services GmbH

KPMG Treuhand - Salzburg GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

KPMG Wirtschaftsprüfungs- und Steuerberatungs GmbH

K 17 Wirtschaftsprüfungs GmbH

K 41 Wirtschaftsprüfungs GmbH

Heitger Consulting GmbH

Minarik Wirtschaftstreuhand Steuerberatung GmbH

Plan Treuhand GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Linz)

Plan Treuhand GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Wien)

Schellmann & Partner Steuerberatungsgesellschaft mbH

Securitas Revisions- und Treuhandgesellschaft mbH

SKP Schüßling, Kofler & Partner Gesellschaft mbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

T&A Wirtschaftsprüfungs- und Steuerberatungsgesellschaft mbH

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