

KPMG China Privacy Statement

Last updated May 2024

We are committed to treating the personal information we collect in accordance with relevant data privacy laws in the People's Republic of China (hereinafter referred to as "Chinese Mainland" for the purpose of this Privacy Statement), Hong Kong (SAR), Macau (SAR) and European Economic Area (EEA) where applicable. This Privacy Statement sets out how we handle personal information.

In this Privacy Statement, 'KPMG', 'we', 'us' and 'our' refer to KPMG member firms and their affiliates operating in Chinese Mainland, Hong Kong (SAR) and Macau (SAR), each being a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

We may need to update this Privacy Statement from time to time to reflect our current privacy practices or changes in the law. When we make any material changes to this Privacy Statement, we will post the updated Privacy Statement on our website.

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1. PERSONAL INFORMATION WE COLLECT

The types of personal information we collect depends on the nature of our engagement with you.

Examples of personal information we may collect include but not limited to *the following (a particular jurisdictional data privacy law may have different terminologies used for the categories of information listed below, or have different interpretation on the meaning or nature of a certain type of the information. For any doubts, you may make an inquiry via the contact information at the end of this Privacy Statement)*:

- General identification information such as names, date of birth, gender, age, nationality, marital status.
- Contact details such as address, email address, phone and mobile phone number, network identity information such as user account numbers / usernames and passwords and IP address.
- Educational and professional information and qualifications such as educational background, degree, training records, transcripts, employment history, job title, occupation, employee ID, salary and referee reports.
- Payment details such as payslips, statements from banks and financial institutions showing interest received, employment termination payment summaries.
- Personal identity information such as ID card, passport, social security card, visa or work permit, and tax file numbers.
- Financial information such as credit card and bank account details, shareholdings and details of investments, real estate information, credit records
- Personal health information such as health records, hospitalization record, and information related to personal health status, such as weight, height, etc.
- Personal location information such as records of whereabouts, precise location information, accommodation information, etc.

It may be necessary in some circumstances for us to collect some forms of sensitive personal information about you in order to provide specific services to you. Sensitive personal information includes information about a person's race, sexual orientation, disability, ethnic origin, political opinions, health data, biometric data (such as facial images, fingerprints), religious or philosophical beliefs and criminal history. We will only collect and use sensitive personal information either with your consent, or when you voluntarily provide us with this information, or where such information is required or permitted to be collected by law or professional standards.

You might need to provide personal information about other individuals to us (e.g. your spouse, dependents or other family members). If so, you should inform those individuals that you are giving their personal information to us, and where it is so required by applicable data privacy laws, you should also have advised them about how KPMG may handle their personal information and obtain their express and/or separate consent as may be required by the applicable data privacy laws.

It is important to be aware that if you access another party's website or application using one of our products or services or via our website, that other party will deal with your personal information in accordance with its own privacy policy. You will need to review those websites to view a copy of the relevant privacy policy.

2. COLLECTING PERSONAL INFORMATION

KPMG may collect your personal information in both online communications and electronic forms (such as when you complete our online forms, subscribe to our newsletters and publications via our online Subscription Centre, or register for our webinars, etc.), and offline communications and non-electronic forms (such as when you provide us with your business card(s), attend face-to-face meetings or events we host, or visit our offices, etc.). Collections of personal information can be made through both *direct* and *indirect* manners as well.

2.1 Direct collection

Generally, we collect your personal information from you directly, for example, when we deal with you in person or over the phone, when you use KPMG information systems, applications and websites, when you send us correspondence (including via email or post mail), and/or when you complete our questionnaire, form or survey or when you subscribe to our publications.

2.2 Indirect collection

Sometimes we will collect your personal information from outside sources. These can include marketing mailing lists and other public information (including public posts to social networking sites such as LinkedIn, Facebook, WeChat and Weibo. Refer also to Section 6 for more details) and commercially available personal, identity, geographic and demographic information, etc.

Outside sources may also include information gained from a third party. For example, we may collect your personal information from your employer where they are our client, your referees, your personal representatives, another

KPMG member firm, a financial advisor and/or banks where you have authorised disclosure to us.

We may also collect personal information via other indirect means, such as (to the extent allowed under applicable laws and regulations) your information that has been legally publicized via public registers and news articles.

3. HOLDING PERSONAL INFORMATION

We may hold personal information in both electronic and non-electronic formats. In some cases, we engage third parties to host electronic data (including data in relation to the services we provide) on our behalf. We take security measures to protect the personal information we hold which includes physical controls (for example, security passes to enter our offices and storage of files in lockable cabinets) as well as technological controls (for example, restriction of access, firewalls, the use of encryption and passwords).

We also have policies and processes which govern document retention and data breach incidents. We endeavour to ensure that personal information is kept as current as possible and that irrelevant or excessive data is deleted or made anonymous as soon as reasonably practicable. However, some personal information may be retained for varying time periods in order to comply with legal and regulatory obligations and for other legitimate business reasons.

4. PURPOSE FOR COLLECTING, HOLDING, USING AND DISCLOSING PERSONAL INFORMATION

We will only use your personal information if we have a lawful basis to do so in accordance with the rules or principles of the applicable data privacy laws such as when it's our legal duty, if we have your consent and when it's necessary to perform the contract that you are contracting party, implementation of human resource management and/or otherwise within our legitimate right to do so. The relevant purposes include:

- To provide our services to you or to our client in accordance with the terms of any engagement letter, service agreement or employment agreement, including but not limited to payroll, tax, pension funds and accounting services.
- To provide, improve and properly manage our products and services including but not limited to:
 - developing new products;

- responding to requests or queries;
 - verifying your identity;
 - to conduct surveys;
 - seeking your feedback.
- To maintain contact with our clients and other contacts (including alumni), and keep them informed of our services, industry developments, seminars and other events.
- For administrative purposes, including:
 - processing payment transactions;
 - charging and billing;
 - detecting or preventing fraud;
 - identifying breaches of our terms and conditions of engagement.
- For purposes relating to the employment and labor management of our Partners and staff including:
 - recruitment purposes such as contacting referees, processing applications, assessment for suitability for future positions, background checks and ongoing analytic purposes such as ensuring we are reaching a diverse range of candidates;
 - providing internal services or benefits to our Partners and staff;
 - matters relating to the KPMG partnership.
- For governance and compliance purposes including:
 - managing any quality, conduct or risk management issues including conflict of interest or independence (including auditor independence) obligations or situations;
 - meeting regulatory obligations;
 - where we are required to or authorised by legislation or industry code, direction or standard to do so.
- For business purposes such as part of an actual (or proposed) acquisition, disposition, merger or de-merger of a business (including KPMG's business) or entering into an alliance, joint venture or referral arrangement.

We may also use non-personal information for several purposes including for data analytics, research, submissions, thought leadership and promotional purposes.

KPMG may also use your personal information for the purpose of marketing its services to you, provided you have opted in and given us your consent to contact you for the specific marketing events or to receive certain marketing materials from us or we are otherwise permitted to do so by the applicable laws. This may include products, services and offers provided by our alliance partners. If you do not want to receive marketing material from us, you can contact us as detailed below:

- for electronic communications, you may be able to use the unsubscribe function by following the instructions included in such communications (or use the emails below to contact us in case you failed to find or utilize such function)
- for hard copy communications, you can email to marketing-cn@kpmg.com or cn-fmdataprivacy@kpmg.com

5. SHARING PERSONAL INFORMATION

5.1 We may share your personal information with other parties including:

- Your authorised representatives, advisors and referees;
- Experts or other third parties contracted as part of an engagement;
- Our agents, third party contractors and suppliers that assist us on our business processes and products and services;
- Other personnel or professional advisors of another entity within our firm;
- Other KPMG member firms (which includes entities they wholly or dominantly own and control) or KPMG International Limited;
- Third parties as part of an actual or proposed acquisition, disposition, merger or de-merger of a business (including KPMG's business) or to enter into an alliance, joint venture or referral arrangement;
- Other parties including government or regulatory bodies (for example, State Taxation Administration, China Securities Regulatory Commission, Hong Kong and Macau's Inland Revenue Departments, Hong Kong Monetary Authority, Securities and Futures Commission), industry bodies or agencies, as part of an engagement or as required by or in

accordance with any industry code or industry standard including foreign authorities or regulators relevant or applicable for the purposes of the provision of services to you;

- Other parties when you ask us to do so or when you consent to that disclosure.

Where you are a customer, an employee, a contractor or supplier of services to one of our clients, then we may disclose your personal information as part of providing services to that client.

In sharing your personal information, we'll ensure that we have a lawful basis in doing so, and as would be required by applicable laws, we will also require and oblige the above recipient(s) to take appropriate measures to protect (and restrict how they may use) your personal information.

We do not disclose personal information to third parties for the purpose of allowing them to send marketing material to you.

5.2 In some cases, the parties to which we may disclose your personal information to may be based outside the jurisdiction where your personal information is collected. This may include but not limited to sharing with other member firms within the KPMG network (typically as part of our international engagements and for meeting our contractual and/or legal and regulatory obligations); locations of our such member firms can be found [here](#).

Such cross-border transfer of personal information is still subject to appropriate and suitable safeguards, via our implementation of applicable mechanisms in compliance with applicable data privacy laws, to ensure that your personal information is continued to be protected by such recipient(s).

6. VISITING OUR WEBSITE AND ONLINE

6.1 Automatic collection of personal information

Together with our service providers we use cookies, web beacons and other technologies on some of our websites and through email to automatically collect certain types of information. The collection of this information allows us to customise and personalise your online experience (including tailoring our online presence) and enhancing your future online experience. We may also use this information for development and analytics purposes. You can tailor your experience with these technologies via the privacy and browser settings on your device or by rejecting the associated cookies.

6.2 Analytics Tools

We use analytics tools, such as Google Analytics and Adobe Analytics in some jurisdictions. To provide website visitors with more choice on how their

data is collected by Google Analytics, Google have developed the Google Analytics Opt-out Browser Add-on. More information about how we use Google Analytics can be found at <https://www.google.com/analytics/terms/us.html>

Adobe also provides a range of opt-out options for Adobe Analytics.

6.3 Social media widgets and applications

Some of our websites and services may include functionality to enable information sharing via third party social media applications, such as LinkedIn, Facebook, WeChat and/or Weibo widget. These social media applications may collect and use information regarding your use of our websites. Any personal information that you provide via such social media applications may be collected and used by members of that social media application separate to us and are subject to the privacy policies of the relevant companies that provide the applications. We do not have control over, or responsibility for, those companies or their use of your information.

Any personal information that you provide on any KPMG social media feature may be shared with other users of that social media feature (unless otherwise stated at the point of collection), over whom we may have limited or no control.

7. CHILDREN

We understand the importance of protecting the privacy of children, especially in an online environment. In particular, our websites, services and/or other templates or tools are not intentionally designed for, or directed at, children under the age of 18 ('minors').

It is our policy to never knowingly collect or maintain information about any minors, except as part of a specific engagement to provide services which necessitates such personal information be collected (in such scenario, if you or your organization provides such information of any minors, you should ensure having obtained the consent of minors' parents or guardians), for the purposes of ensuring compliance with our auditor independence policies, or as otherwise required by law.

8. YOUR RIGHTS

You have the right to correct your personal information. It's important that you to make sure the personal information we hold about you is accurate, up to date and complete.

You can also request access to your personal information that we hold about you.

Subject to where you're located and where your personal information is collected, you may also have the right in erasure/deletion, the right to object or restrict our processing, the right to withdraw your consent, and the right in intervening/objecting automated decision-making etc., as applicable data privacy laws would grant.

To make a request pursuant to your rights in the above, see 'How to contact us' as below for details. We will take reasonable steps in accordance with applicable laws. We may charge reasonable costs for addressing your requests, to the extent permitted by such applicable laws.

9. HOW TO CONTACT US

You can notify us of any request to exercise your rights in foregoing section, or any question or complaint you may have about our handling of your personal information via cn-fmdataprivacy@kpmg.com.

If you are not satisfied with the response you receive, or if you have any other questions in relation to this Privacy Statement or our management of your personal information, you can contact our National Privacy Liaison by sending email to:

PRC's Privacy Liaison Officer: PLO.cn@kpmg.com

HK & Macau's Privacy Liaison Officer: PLO.hk@kpmg.com

We will acknowledge your email within 14 days and seek to resolve your concern within one month of receipt. Where the concern is complex or we have a large volume of concerns, we will notify you that the concern will take longer than one month to resolve, and we will seek to resolve your concern within three months of the concern being first raised. We may accept your concern, or we may reject your concern on legitimate grounds.