

KPMG Global Services Hungary – Privacy Statement



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1 Context and overview

1.1 Key details

- Last updated: 28 April 2020
- Identity and contact details of the controller: KPMG Global Services Hungary Ltd. 1134 Budapest, Váci út 41.
- Email: DataPrivacyKGSH@kpmg.hu

1.2 Introduction

KPMG Global Services Hungary Ltd.¹ (also referred to as "KGSH", "we", "our", "us") is dedicated to protect the confidentiality and privacy of information entrusted to it. As part of this fundamental obligation, KGSH is committed to the appropriate protection and use of personal information (sometimes referred to as "personal data", "personally identifiable information" or "PII") that has been collected.

Generally, our intent is to collect only the personal information that is provided voluntarily by our clients and prospective employees so that we can fulfill the legal requirements as well as to provide additional support upon request. Please review this privacy statement ("Privacy statement") to learn more about how we collect, use, share and protect the personal information that we have obtained.

2 Collection and use of personal information

2.1 What type of information we collect

We collect the following personal data:

Type of personal data	Use
Contact information	In order to ensure communication with clients
	Inform our clients about the most recent changes in VAT legislation.

¹ KPMG Global Services Hungary Ltd., a Hungarian limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), an English entity.

Type of personal data	Use
Information and official documents are requested based on legal obligation	Anti-money laundering compliance
Information about online collaboration solutions	KPMG Global uses information for the provision of online service
Reference check with previous employer (if applicable); clear criminal record; highest education	To verify if candidates match the selection & recruitment criteria.

2.2 Purpose of data processing

We obtain personal information about our clients when we have to contact them and to fulfill legal obligations. In some cases, you may have previously provided your personal information to KGSH (if, for example, you are a former client).

For as long as you are our Client, you are responsible for providing us with accurate information about you and for keeping that information up to date. We are always happy to help you with any requests.

Your personal information is not used for other purposes than providing you with the services that you have requested from us, unless we obtain your permission, or unless otherwise required or permitted by law (for example during eventual tax audits source data might be presented to the tax authority). This is also known as purpose limitation.

2.2.1 Recipients of the personal data

Only the relevant organizational units of KGSH have access to the data.

2.2.2 Retention policy

Client contact information

We delete the contact information when the engagement is terminated, or the client instructs us to delete outdated contact information. If the client doesn't want to receive newsletters, we delete the contact information from the newsletter distribution list.

Anti-Money Laundering information

Anti-Money Laundering information is only deleted after the expiry of the statutory keeping period set by the relevant legal provisions (AML Act). Data are deleted after the termination of the engagement provided that AML rules allows this. AML

administrator runs a review once a year if all data are deleted. Confirmation report should be sent to Risk Manager.

Applicant background checks

The lawful basis of a background check and the related personal data processing is the legitimate interest of our company (GDPR Art. 6 (1) f)). This interest is directly or indirectly material to KPMG because of the nature of the services we provide to our Clients (Tax and Accounting) and the value of the KPMG brand.

Hungarian citizens:

- you will be asked to show your highest original diploma/degree on your first working day;
- on your first working day you will have to show your clear Certificate of Good Conduct ("Erkölcsi Bizonyítvány"). We will not store or copy your certificate, we will only register its serial number to prove the fact of introduction. Employees joining certain departments (Project, Marketing, L&D, Recruitment) are exempt from this requirement.
- an employer reference check will be performed via an online application.

non-Hungarian citizens:

- the background check (reference check with your previous employer (if applicable), your clear criminal record, sanctions & watchlist, and your highest education) will be carried out by a third party professional company. We will not retain any of the documents you upload, only the final result of the checks. Employees joining certain departments (Project, Marketing, L&D, Recruitment) are exempt from the criminal record and sanctions & watchlist check.

2.3 The legal grounds we have to use your personal information

KGSH generally collects only the personal information necessary to fulfill your request. You are in control what information you share with us. We only ask for as much information as it is required by the Tax Authorities and/or requested by law and necessary in order to provide you with the requested services. As a responsible data controller, we urge our Clients to register all changes in their information with us as soon as possible. Where additional, optional information is sought, you will be notified of this at the point of collection.

The law in Hungary allows us to process personal information, as long as we have a ground under the law to do so. It also requires us to tell you what those grounds are.

As a result, when we process your personal information, we will rely on one of the following processing conditions:

- Performance of a contract: this is when the processing of your personal information is necessary in order to perform our obligations under a contract;
- Legal obligation: this is when we are required to process your personal information in order to comply with a legal obligation, such as keeping records for tax purposes or providing information to a public body or law enforcement agency;
- Legitimate interests: we may process information about you where it is in our legitimate interest in running a lawful business to do so in order to further that business, as long as it doesn't outweigh your interests; or
- Your consent: we may occasionally ask you for specific permission to process some of your personal information, and we will only process your personal information in this way if you agree to us doing so. You may withdraw your consent at any time by contacting KGSH at DataPrivacyKGSH@kpmg.hu. More on consent is found in the General Terms of Business.

KGSH only collects "sensitive" personal information when the relevant individuals voluntarily provide us with this information or where such information is required or permitted to be collected by law. Sensitive information includes personal information regarding a person's race, ethnicity, political beliefs, trade union membership, religious or similar beliefs, physical or mental health, sexual life or criminal record. Please use your discretion when providing sensitive information to KGSH, and under any circumstances, do not provide sensitive information to KGSH, unless you thereby consent to KGSH's use of that information for its legitimate business purposes and consent to the transfer and storage of such information to and in KGSH databases. If you have any questions about whether the provision of sensitive information to KGSH is, or may be, necessary or appropriate for particular purposes, please contact KGSH at DataPrivacyKGSH@kpmg.hu.

2.4 Information about online collaboration solutions

The primary contact channels with Our Clients are email and various other online collaboration solutions. These are operated by KGSH, operated on behalf of KGSH by trusted service providers in the KPMG² Network or operated by trusted third party service providers compliant with our strict data privacy standards. For these systems we have sufficient guarantees that Your personal data is handled in line with relevant

² "KPMG" refers to KPMG International Cooperative ("KPMG International"), an English entity, and/or to any one or more of the member firms of the KPMG network of independent firms affiliated with KPMG International. KPMG International provides no client services.

data protection regulations, for data originating in the EU the GDPR, and that they are in line with KPMG's professional standards. You can see below some technical details which might apply to the systems you are using to share data with KGSH. For more information please refer to the specific solution's online privacy statement, usually located at the bottom of the website.

2.4.1 IP addresses

An IP address is a number assigned to your computer whenever you access the internet. It allows computers and servers to recognize and communicate with one another. IP addresses from which visitors appear to originate may be recorded for IT security and system diagnostic purposes. This information may also be used in aggregate form to conduct web site trend and performance analysis.

2.4.2 Cookies

Cookies may be placed on your computer or internet-enabled device whenever you visit us online. This allows the site to remember your computer or device and serves a number of purposes.

On some of our web sites, a notification banner will appear requiring your consent to collect cookies. If you do not provide consent, your computer or internet-enabled device will not be tracked for marketing-related activities. A secondary type of cookie referred to as "user-input" cookies may still be required for necessary functionality. Such cookies will not be blocked through the use of this notification banner. Your selection will be saved in a cookie and is valid for a period of 90 days. If you wish to revoke your selection, you may do so by clearing your browser's cookies.

Although most browsers automatically accept cookies, you can choose whether or not to accept cookies via your browser's settings (often found in your browser's Tools or Preferences menu). You may also delete cookies from your device at any time. However, please be aware that if you do not accept cookies, you may not be able to fully experience some of our web sites' features.

Further information about managing cookies can be found in your browser's help file or through sites such as www.allaboutcookies.org.

Below is a list of the types of cookies used on our web sites:

Purpose	Description	Type & Expiry
Performance (i.e., User's Browser)	Our web sites are built using common internet platforms. These have built-in cookies which help compatibility issues (e.g., to identify your browser type) and improve performance (e.g., quicker loading of content).	Session Deleted upon closing the browser
Security (e.g. Asp .NET) Cookies	If you register for access to a restricted area, our cookies ensure that your device is logged for the duration of your visit. You will need your username and password to access the restricted areas.	Session Deleted upon closing the browser

Site Preferences	Our cookies may also remember your site preferences (e.g., language) or seek to enhance your experience (e.g., by personalizing a greeting or content). This will apply to areas where you have registered specifically for access or create an account.	Session Deleted upon closing the browser
Analytical	We use several third-party analytics tools to help us understand how site visitors use our web site. This allows us to improve the quality and content on KPMG.COM for our visitors. The aggregated statistical data cover items such as total visits or page views, and referrers to our web sites. For further details on our use of Google Analytics, see below.	Persistent, but will delete automatically after two years if you no longer visit KPMG.com
Site visitor feedback	We use a third-party survey tool to invite a percentage of visitors to provide their feedback. Cookies are used to prevent visitors from being invited multiple times.	1 Session Deleted upon closing the browser
	The first cookie (1) is set if the visitor is not invited to participate in the survey and is used to ensure visitors are not invited after their first page view.	2 Persistent Deleted automatically after 90 days or presenting survey invite.
Social sharing	We use third party social media widgets or buttons to provide you with additional functionality to share content from our web pages to social media websites and email. Use of these widgets or buttons may place a cookie on your device to make their service easier to use, ensure your interaction is displayed on our webpages (e.g. the social share count cache is updated) and log information about your activities across the Internet and on our web sites. We encourage you to review each provider's privacy information before using any such service. For further details on our use of social media widgets and applications, see below.	Persistent, but will be deleted automatically after two years if you no longer visit KPMG.com

Other third-party tools and widgets may be used on our individual web pages to provide additional functionality. Use of these tools or widgets may place a cookie on your device to make their service easier to use, and ensure your interaction is displayed on our webpages properly.

Cookies by themselves do not tell us your email address or otherwise identify you personally. In our analytical reports, we may obtain other identifiers including IP addresses, but this is for the purpose of identifying the number of unique visitors to our web sites and geographic origin of visitor trends, and not to identify individual visitors.

By navigating on our web sites or entering your login details to access areas reserved for registered users, you agree that we can place these cookies on your computer or internet enabled device.

2.4.3 Google Analytics

KGSH uses Google Analytics. More information about how Google Analytics is used by KGSH can be found here: <http://www.google.com/analytics/learn/privacy.html>

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. The

add-on communicates with the Google Analytics JavaScript (ga.js) to indicate that information about the website visit should not be sent to Google Analytics. The Google Analytics Opt-out Browser Add-on does not prevent information from being sent to the website itself or to other web analytics services.

2.4.4 Web beacons

A web beacon is a small image file on a web page that can be used to collect certain information from your computer, such as an IP address, the time the content was viewed, a browser type, and the existence of cookies previously set by the same server. KGSH only uses web beacons in accordance with applicable laws.

KGSH or its service providers may use web beacons to track the effectiveness of third-party web sites that provide us with recruiting or marketing services or to gather aggregate visitor statistics and manage cookies.

You have the option to render some web beacons unusable by rejecting their associated cookies. The web beacon may still record an anonymous visit from your IP address, but cookie information will not be recorded.

In some of our newsletters and other communications, we may monitor recipient actions such as email open rates through embedded links within the messages. We collect this information to gauge user interest and to enhance future user experiences.

2.4.5 Location-based tools

KGSH may collect and use the geographical location of your computer or mobile device. This location data is collected for the purpose of providing you with information regarding services which we believe may be of interest to you based on your geographic location, and to improve our location-based products and services.

2.4.6 Social media widgets and applications

KGSH web sites may include functionality to enable sharing via third party social media applications, such as the Facebook Like button and Twitter widget. These social media applications may collect and use information regarding your use of KPMG web sites (see details on 'Social Sharing' cookies above). Any personal information that you provide via such social media applications may be collected and used by other members of that social media application and such interactions are governed by the privacy policies of the companies that provide the application. We do not have control over, or responsibility for, those companies or their use of your information.

In addition, KGSH web sites may host blogs, forums, crowd-sourcing and other applications or services (collectively "social media features"). The purpose of social media features is to facilitate the sharing of knowledge and content. Any personal information that you provide on any KGSH 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.

2.4.7 Children

KGSH understands the importance of protecting children's privacy, especially in an online environment. In particular, our sites are not intentionally designed for or directed at children under the age of 13. It is our policy never to knowingly collect or maintain information about anyone under the age of 13, except as part of an engagement to provide professional services.

3 Sharing and transfer of personal information

3.1 Transfer within the network of KPMG firms

Depending on the nature of our engagement we may share information about you with other member firms of the KPMG network, and with KPMG International and other member firms where required or desirable to meet our legal and regulatory obligations around the world. Other parts of the KPMG network are also used to provide services to us and you, for example hosting and supporting IT applications, provision of certain forms of insurance for member firms and its clients, performing client conflicts checks and Anti-Money Laundering checks, assisting with client engagement services and otherwise as required in order to continue to run KPMG's business.

3.2 Transfers to third parties

We do not share personal information with unaffiliated third parties, except as necessary for our legitimate professional and business needs, to carry out your requests, and/or as required or permitted by law or professional standards. This would include:

- Our service providers: KGSH works with reputable partners, service providers or agencies so they can process your personal information on our behalf. KGSH will only transfer personal information to them when they meet our strict standards on the processing of data and security. We only share personal information that allows them to provide their services.
- If we are reorganized or sold to another organization: KGSH may also disclose personal information in connection with the sale, assignment, or other transfer of the business of the site to which the data relates;
- Courts, tribunals, law enforcement or regulatory bodies: KGSH may disclose personal information in order to respond to requests of courts, tribunals,

government or law enforcement agencies or where it is necessary or prudent to comply with applicable laws, court or tribunal orders or rules, or government regulations.

- Audits: disclosures of personal information may also be needed for data privacy or security audits and/or to investigate or respond to a complaint or security threat.

In addition, KGSH may transfer certain personal information outside of the European Economic Area (EEA) to outside companies working with us or on our behalf for the purposes described in this Privacy Statement. KGSH may also store personal information outside of the EEA. If we do this your personal information will continue to be protected by means of contracts, we have in place with those organizations outside the EEA, which are in a form approved by the European Commission. By providing personal information on online, visitors are consenting to this transfer and/or storage of their personal information across borders.

KGSH will not transfer the personal information you provide to any third parties for their own direct marketing use.

3.3 Locations where KPMG Routinely Processes Personal Data

We routinely send, store or otherwise process your personal information in the following locations:

- Where there is a KPMG Member Firm. Countries vary depending on the scope of our engagement.
- Where our Global Data Centers are located. The Data Centers we use are primarily located in the countries of the European Union.
- Where our IT Support Providers are located. Our IT Support Providers are primarily located in the countries of the European Union.
- Where our other service providers are located. Countries vary depending on the scope of our engagement.

4 Choices

In general, you are not required to submit any personal information to KGSH, but we may require you to provide certain personal information in order for you to receive additional information about our services and events. KGSH may also ask for your permission for certain uses of your personal information, and you can agree to or decline those uses. If you opt-in for particular services or communications, such as an e-newsletter, you will be able to unsubscribe at any time by following the

instructions included in each communication. If you decide to unsubscribe from a service or communication, we will try to remove your information promptly, although we may require additional information before we can process your request.

As described in "Cookies" above, if you wish to prevent cookies from tracking you as you navigate our sites, you can reset your browser to refuse all cookies or to indicate when a cookie is being sent. Note, however, that some portions of our sites may not work properly if you elect to refuse cookies.

5 Your rights

If you have submitted personal information to KGSH, you have the following rights:

- **Access, data portability and correction:** you have the right to access to that data. This is sometimes called a 'Subject Access Request'. If we agree that we are obliged to provide personal information to you, we will provide it to you free of charge. Before providing personal information to you, we may ask for proof of identity and sufficient information about your interactions with us that we can locate your personal information. If the information we hold about you is incorrect, you may ask us to correct any inaccuracies in the personal information.
- **Restrict or object to processing and right to erasure (also known as: right to be forgotten):** you have the right to restrict or object to us processing your personal information if we are not entitled to use it any more, to have your information deleted if we are keeping it too long or have its processing restricted in certain circumstances. In this case you should contact us through the email address below and we will process your request without undue delay.

You can make a request or exercise these rights by contacting KGSH at DataPrivacyKGSH@kpmg.hu and we will make all reasonable and practical efforts to comply with your request, so long as it is consistent with applicable law and professional standards.

6 Data security and integrity

KGSH has reasonable security policies and procedures in place to protect personal information from unauthorized loss, misuse, alteration, or destruction. Despite KGSH's best efforts, however, security cannot be absolutely guaranteed against all threats. To the best of our ability, access to your personal information is limited to

those who have a need to know. Those individuals who have access to the data are required to maintain the confidentiality of such information.

We also make reasonable efforts to retain personal information only for so long as the information is necessary to comply with an individual's request or until that person asks that the information be deleted and, in any case, no longer than the end of the limitation period.

7 Links to other sites

Please be aware that KGSH web sites may contain links to other sites, including sites maintained by other KPMG member firms that are not governed by this Privacy Statement but by other privacy statements that may differ somewhat. We encourage users to review the privacy policy of each Web site visited before disclosing any personal information.

By registering on any KPMG web site and then navigating to another KPMG web site while still logged in, you agree to the use of your personal information in accordance with the privacy statement of the KPMG web site you are visiting.

8 Changes to this statement

KGSH may modify this Privacy Statement from time to time to reflect our current privacy practices. When we make changes to this statement, we will revise the "updated" date in chapter 1.1 Key details. We encourage you to periodically review this Privacy Statement to be informed about how KGSH is protecting your information.

9 Policy questions and enforcement

KGSH is committed to protecting the online privacy of your personal information. If you have questions or comments about our administration of your personal information, please contact us at DataPrivacyKGSH@kpmg.hu. You may also use this address to communicate any concerns you may have regarding compliance with our Privacy Statement.

If you are not satisfied with the response you receive, you may escalate your concern to the Global Privacy Officer by sending an email to privacy@kpmg.com. We will acknowledge your email without undue delay and in any event within one month of receipt of the request. We may accept your concern (and in that case implement



one of the measures set out in the 'Your Rights' section above), or we may reject your concern on legitimate grounds.

In any event, you always have the right to lodge a complaint with the Hungarian regulator in charge of protecting personal information, <https://naih.hu/general-information.html>.

Contact us

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www.KPMG.com

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