



Data Protection Notice

Third Parties

Dear Data Subject,

We would like to inform you how and for what purpose we process your personal data and we want to point out your rights in the personal data protection area.

With any questions or with exercising of your rights in personal data protection area please contact directly our Data Protection Officer through contacts listed below.

Our goal is to protect privacy, confident information and personal data entrusted to us with as much effort as possible. According to this commitment we are committed to ensure appropriate security and use of personal data.

For more details about conditions of data processing refer to following sections of this document.

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Who is the Controller?

Under relevant data protection legislation, following companies, acting as a joint controller, are Controllers of personal data:

- **KPMG Slovensko Advisory, k.s.**, with its registered seat: Dvořákovo nábrežie 10, 811 02 Bratislava, Business Identification No.: 31 403 417, registered with the Commercial Register of District Court Bratislava I, Section: Sr, Insert No.: 272/B,
- **KPMG Slovensko spol. s r.o.**, with its registered seat: Dvořákovo nábrežie 10, 811 02 Bratislava, Business Identification No.: 31 348 238, registered with the Commercial Register of District Court Bratislava I, Section: Sro, Insert No.: 4864/B,
- **KPMG Legal s.r.o.**, with its registered seat: Dvořákovo nábrežie 10, 811 02 Bratislava, Business Identification No.: 47 238 623, registered with the Commercial Register of District Court Bratislava I, Section: Sro, Insert No.: 81210/B,
- **KPMG Valuation s. r. o.**, with its registered seat: Dvořákovo nábrežie 10, 811 02 Bratislava, Business Identification No.: 44 744 820, registered with the Commercial Register of District Court Bratislava I, Section: Sro, Insert No.: 58279/B,

(hereinafter “**KPMG member firms**”).

You can contact us any time at following contacts:

KPMG

Dvořákovo nábrežie 10

811 02 Bratislava

tel: +421 2 59984 111

kpmg@kpmg.sk; <https://home.kpmg.com/sk/sk/home.html>

How can I contact Data Protection Officer?

You can contact Data Protection Officer with any question related to processing of personal data by the Controller or to exercising of your rights as Data Subject at the following email address privacy@kpmg.sk. You can report to Data Protection Officer any data breach and any suspicion of violation of rights in the data protection area.

Who might be a Data Subject?

Data Subjects whose data are processed according to this Data Protection Notice, are mainly natural persons and their personal data are processed mainly for these purposes:

- fulfilling the investigation pursuant to Act No. 307/2014 Coll. On Certain Aspects of Whistleblowing as amended (“whistleblowing Act”);
- fulfilling of obligations according to Regulation (EU) No 596/2014 of the European parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC;
- the protection rights and interests of KPMG member firms or third parties;



- facilitating the exercise and actual exercise of the rights of a data subject in the area of personal data protection;
- performing internal controls, the subject of which is internal risk assessment and quality assurance and compliance with professional standards in the provision of services.

Data Subjects falling under the above situations could be e. g. current and former employees of KPMG member firms, clients – natural persons, employees of client, business partners and their employees, statutory representatives of clients and persons acting on behalf of clients or ultimate beneficial owners.

What is the purpose and legal basis of processing of your personal data, what is the retention period; how we collect your personal data; what is the consequence of not providing the personal data; who is the recipient of personal data?

The information listed below is broken down by the categories of persons concerned, or by the type of the processing activity.

Whistleblowing

- We process your personal data for the **purpose** of fulfilment of our statutory obligations of the controller related to whistleblowing.
- The **legal basis** of this processing activity is the fulfilment of statutory obligations of KPMG member firms according Act No. 307/2014 Coll. on Certain Measures Relating to Whistleblowing as amended.
- Personal data are **collected directly from you (from your submission) or from a third party** (from her/his submission).
- The **retention period** of your personal data is subject to statutory periods (mainly Act No. 307/2014 Coll. on archives and registries) and to our Registry Plan. Your personal data will not be stored longer than it is necessary.
- The data subject is in **general obliged to provide** the personal data to the controller, their disclosure is a statutory requirement. The possible **consequence of their non-disclosure** is a breach of statutory obligations by the controller and with that related consequences.
- Provided that this is necessary, KPMG member firms may **provide** your personal data in proportional extent to the following **recipients**:
 - National Labour Inspectorate, law enforcement authorities;
 - competent courts.

Insider trading

- Your personal data are processed for the **purpose** of fulfilment of statutory obligations of the controller related to measures to prevent insider trading with the aim to ensure integrity of financial markets in the EU.
- **Legal basis** of this processing activity is fulfilling of statutory obligations of KPMG member firms according Regulation (EU) No 596/2014 of the European parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation MAR) and repealing Directive 2003/6/EC of the



European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC

- Personal data are **collected directly from** you during your employment.
- **Retention period** of your personal is set out according to relevant legislation (mainly the above mentioned MAR regulation and the act on archives and registries) and our registry plan. Your personal data will not be stored longer than it is necessary. Retention period of your personal data for this purpose is 5 years.
- Data subject **is obliged to provide** personal data to controller, their disclosure is a statutory obligation. a breach of statutory obligations by the controller and with that related consequences.
- Provided that this is necessary, KPMG member firms may **provide** your personal data in proportional extent to the following **recipients**:
 - Clients which are eminent of securities according above mentioned MAR regulation and whose confidential information were disclosed to you as a member team providing services to the respective client;
 - Public bodies competent to act according to the above mentioned MAR regulation (e.g. National Bank of Slovakia), law enforcement authorities;
 - Competent courts.
- Protection of the rights and Interests of the Controller or a third party
- We also process your personal data for the **purpose** of protecting rights and interests of KPMG member firms or a third party;
- **Legal basis** of these processing activities is our legitimate interest, under the condition that your rights do not prevail over our legitimate interest.
- **We collect personal data**:
 - **Directly from you**, e.g. from your business card, communication or negotiation, from personal data in contract or other documents provided or sent to us via email or other electronic means of communication or during clients negotiation with us prior to contract;
 - From **public or private databases**, mainly from business or trade register;
 - **From third parties**, in business, employment or similar relationship with you.
- In general we keep your personal data for period set out by relevant legislation (mainly Act No. 395/2002 Coll. on archives and registries on amendments of certain acts) and by our Registry Plan, or for the duration of our legitimate interest. The retention period of your personal data to achieve the above listed purpose is in general defined by the limitation period, when we can exercise our rights or in case of commencement of judicial or other proceedings, by the duration of such proceedings and by the time to file exceptional correction measures and by the durations of such proceedings. Your personal data will not be stored longer than it is necessary.
- Personal data which is processed for the purpose of protecting rights and interests of KPMG member firms or a third party, is originally acquired by the controller for various purposes (e.g. performing tasks within the scope of personal and wage agenda, providing advisory services to clients). Information on whether the provision of personal data is a legal or contractual requirement or a requirement that is



required to conclude a contract, whether the data subject is required to provide personal data, and the possible consequences if refused to provide such data are therefore described, in more detail, in the corresponding information on the processing of personal data which can be found on the KPMG web site at <https://home.kpmg/sk/sk/home/misc/privacy.html>

- Provided that this is necessary to fulfilment of statutory obligations of the Controller, KPMG member firms may provide your personal data in proportional extent to following recipients:
 - lawyers/legal representatives;
 - insurance companies;
 - relevant Public authorities (e.g. Tax office, social security authorities);
 - law enforcement authorities;
 - competent court.

Exercising the rights of a Data Subject

- We also process your personal information to facilitate the exercise and actual exercise of the rights of the data subject in the area of personal data protection;
- **Legal basis** of this processing activity is the fulfilment of statutory obligations of KPMG member firms according Act No. 18/2018 Coll. On Data protection and Regulation (EU) 2016/679 of the European parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).
- Personal data are collected directly from you from your request to exercise your rights as a data subject in the data protection area.
- **Retention period** of your personal data for this purpose is for the time needed to settle your request. Your personal data will not be stored longer than it is necessary.
- The Data Subject is required to provide the personal data to the Controller, the disclosure is a statutory requirement. The possible **consequence of their non-disclosure** is that it will impede or restraint the exercising data subject rights in the area of data protection.
- Provided that this is necessary KPMG member firms may **provide your** personal data in proportional extent to following **recipients**:
 - Office for personal data protection of the Slovak republic;
 - Competent courts.
- Internal quality and risk management
- We also process your personal data for the purpose of performing internal controls, the subject of which is internal risk assessment and quality assurance and compliance with professional standards in the provision of services;
- **Legal basis** of these processing activities is our legitimate interest, under the condition that your rights do not prevail over our legitimate interest.



- Personal data are collected:
 - **Directly from you**, e.g. from documents, which you give us, send us through email or other means of electronic communication or from data which you provide us in relation with contract or steps prior to contract; or
 - **From public and non-public registries**, mainly from commercial register ; and
 - from **third parties** who are in a contractual, employment or similar relationship with you.
- In general we keep your personal data for period set out by relevant legislation (mainly Act No. 395/2002 Coll. on archives and registries on amendments of certain acts) and by our Registry Plan, or for the duration of our legitimate interest. The retention period of your personal data to achieve the above listed purpose is 10 years. Your personal data will not be stored longer than it is necessary.
- KPMG member firms authorized the following Processor to process the personal data for this purpose: KPMG International. Provided that this is necessary to fulfilment of statutory obligation of KPMG member firms your personal data could be provided to following recipients:
 - companies or persons owned or controlled by KPMG member firms or KPMG International;;
 - lawyers/legal representatives;
 - relevant Public Authorities (e.g. Tax office, social security authorities);
 - law enforcement authorities;
 - competent courts.

Where do we process your personal data?

We are processing your personal data for here mentioned purposes mostly in the European Union. However, within processing operations listed in this Notice, personal data are occasionally also transferred (except processing data within EU) to a third country. Cross-border transfer takes place in connection with internal controls, the subject of which is internal risk assessment and quality assurance and compliance with professional standards in the provision of services. Appropriate safeguards for transfer of personal data to third countries are ensured in the form of standard data protection clauses according Article 46 of GDPR.

Which categories of personal data do we process?

We are processing mainly basic categories of personal data (e.g. name, surname, email address, job, employer, or other personal data commonly used in accounting records or registry records, or other documents necessary to provide services).

Records related to the protection of our rights and interest (or those of a third party), to execution of internal audits and controls of quality could exceptionally contain special categories of personal data

How do we process your personal data?



Processing of your personal data can be manual or automated, when your personal data is processed in our information systems or information systems of our Processors.

Your personal data are processed only by selected employees of KPMG member firms. In this relation we take care that only trained and selected employees have access to your personal data and they fulfil obligations of confidentiality in relation to all the data (personal or other) that they learned during the performance of their work.

Personal data are not subject to automated individual decision-making, including profiling.

What are your rights in the data protection area?

Under relevant data protection legislation (unless generally binding legal regulations do not stipulate otherwise), you have a right to:

- **information** about processing of your personal data;
- **access** to your personal data, including the right to obtain copy of your personal data processed by us;
- **portability of the data** which you have provided to us (in a structured, commonly used and machine-readable format) and which we are processing based on your consent by automated means; you have the right to transmit those data to another Controller (if such transfer is technically feasible);
- **rectification** of your wrong, inaccurate or outdated personal data. When accuracy of your data is questionable you can request **restriction** of its processing until we will be able to check its accuracy;
- **restriction of processing** of personal data under condition that the personal data will be stored but not processed;
- **erasure ('right to be forgotten')** of your personal data in cases specifically allowed by data protection legislation, e.g.:
 - your personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed;
 - you would object to processing of personal data processed on the basis of our legitimate interest and we would not demonstrate necessary legitimate reasons for our processing that would outweigh your interests and rights and freedoms;
- any time **contact** our Data Protection Officer by using any communication means mentioned in this document. You can also contact the Data Protection Officer in case you think that we breach your rights under data protection legislation;
- when you believe that in relation to processing of your personal data, your rights were breached or that you were directly affected by such breach, you have a right to lodge a complaint with a supervisory authority (Úrad na ochranu osobných údajov Slovenskej republiky, address Hraničná 4826/12, 820 07 Bratislava – Ružinov, tel. number: +421 /2/ 3231 3214; mail: statny.dozor@pdp.gov.sk, <https://dataprotection.gov.sk/uoou/>) or to a relevant court.



What is it about your right to object?

You have right to object any time to the processing of your personal data, which is performed on the basis of our legitimate interest. Objection could be lodged to our Data Protection Officer personally or by using any of our listed contacts.

When we consider that our legitimate interest prevails over your interest or rights and freedoms, we can continue to process your personal data. When your objection will be appropriate, we stop processing your personal data for this purpose.

How often do we update this document?

This information is periodically reviewed and could be changed from time to time (in order to comply with new legislation and to reflect our current privacy practices). Updated versions will be available on our web site.

Last updated on: 15. 10. 2020.