

General Privacy Note

In relation to the processing of personal data, as part of its responsibility for ensuring transparency, security and confidentiality, KPMG in Republic of Moldova* undertakes to protect and use personal information referred to as “personal data” belonging to data subjects only in accordance with the provisions of *Law No. 133/2011 on the protection of personal data applicable in the Republic of Moldova*.

Generally, our intention is to collect only personal data that are necessary for the purpose for which they were collected, either directly from you or indirectly, following internal processes that pursue our legal or due diligence obligations.

This General Privacy Note envisages the processes and general activities by which personal data can be collected through processes/activities that do not involve interaction with one of the KPMG websites in Republic of Moldova.

Thus, directly, we can collect personal data from you, following the initiation or negotiation of a business relationship, the entry into a contractual business relationship or when you supply us with goods or services or when you submit a curriculum vitae (CV) or when you visit us on our premises.

We can also collect personal data about you from various public sources such as public websites, public registers for evidence, registers for ensuring opposability or lists of international sanctions, for the purpose of entering into a business relationship and, where appropriate, concluding a contract to provide professional services.

We would like to assure you that before the implementation of the new procedures and/or means of personal data processing, they will necessarily be subject to the approval of the personal data protection officer in accordance with the "privacy by default" principle and "privacy by design", provided by the presentation Policy on the protection of personal data.

Compliance with the principle "privacy by design" assumes that the controllers, taking into account the current state of technology, the costs of implementation, the nature, the scope, the context and the purposes of the processing, as well as the risks with different degrees of probability and severity for the rights and freedoms of natural persons, that the processing presents, both at the time of establishing the means of processing and at the time of the processing itself, will put in place appropriate technical and organizational measures (such as pseudonymization, anonymization, etc.), which are intended to put in application effectively the principles of data protection (such as minimization), and to integrate the necessary guarantees in the processing, to meet the requirements of Law no. 133/2011 on the protection of personal data and professional standards and protected the rights of the data subject.

Compliance with the "privacy by default" principle implies that, by default, only personal data that are necessary for each specific purpose of processing will be processed. This obligation applies to the volume of data collected, the way they are processed, their storage period and their accessibility.

What are the general principles of compliance when processing personal data?

The personal data that are the subject of processing must be processed:

correctly and according to the legal provisions - any collection and subsequent processing of personal data is to be done in strict accordance with the procedure and the necessity that expressly results from the provisions of the normative acts. This implies that before collecting, using and disclosing personal data, this fact must result expressly from a legal right or obligation;

for specific, explicit and legitimate purposes, and subsequently not to be processed for an incompatible purpose - before personal data are collected and used, they must be exhaustively related to the purpose for which they are collected, with the concrete establishment of the personal data record system in which such data will be processed, the legal norm that provides such a right. Data collected for a purpose may not be used for any other purpose without the consent of the data subject unless otherwise provided by law. adequate,

relevant and not excessive - both when collecting personal data and when storing, using or processing in any other way, the volume of categories of personal data processed will be reported to the real need of the company KPMG Moldova SRL. In this sense, the principle of minimizing the personal data collected and the periodic or necessary verification of the relevance and non-excessive nature of the processed data will be taken into account.

accurate and up-to-date – KPMG Moldova SRL will collect personal data from identity documents from the national passport system, from the data subject, from state and private information systems, or other truthful sources. Personal data will be updated systematically,

for a period that will not exceed the duration necessary to achieve the purposes for which they are collected and subsequently processed - personal data will be stored only until the purpose for which the data were collected is achieved, guided by the legislation in force.

What categories of personal data do we collect?

The personal data controller may process the following categories of personal data¹:

1) Upon conclusion of the contract:

- a) name and surname*²,
- b) IDNP (personal identification number)*,
- c) domicile*,
- d) type of services provided*,
- e) signature*,
- f) in the case of the incident entities, the data regarding the precautionary measures in accordance with the legislation on prevention and combating money laundering and terrorism financing*,
- g) Where applicable, landline/mobile phone number and email address, as well as any other

¹ **personal data** – any information relating to the identified or identifiable individual;

² * the categories of personal data that are processed on a mandatory basis;

categories of data established by the contract.

- h) data that you choose to transmit to us in cases where you choose to contact us by e-mail;
- i). any other categories of data established by contract.

In case you refuse to provide us with the categories of data established in points a) - f) or indicate untruthful or inaccurate information, we will be legally unable to conclude the contract and provide you the contracted services.

2) In order to execute the contract, in relation to the collected personal data, the following categories of personal data may be processed, such as:

- a) identifiers of the means used IP and MAC address*;
- b) billing data*;
- c) data on the services used, including data on the beneficiary's clients*.

Manifesting your disagreement in relation to the processing of the categories set out in points a) - c), will lead to the legal impossibility to provide you the contracted services;

3) Based on the controllers' legitimate interest in ensuring the organizational and technical measures necessary to maintain an adequate level of data protection, the following categories of data will be processed:

- a) the data regarding the correspondence between us and the client;
- b) photo/video images of data subjects visiting the company premises;
- c) technical data of website visitors;
- d) court proceedings.

4) Based on the data subject consent³, the following categories of data may be processed:

- a) name, surname;
- b) contact data (email address, telephone, social media or electronic communication accounts);
- c) data regarding the services provided by the data controller;
- d) photo/video images.

Personal data processed based on consent will be processed for the period indicated in the consent; if no specific period is specified, they will be processed until the withdrawal of consent and/or the achievement of the purpose for which they were processed.

Consent can be withdrawn at any time, but without retroactive legal effects. Withdrawal of consent can take place through the available communication channels (disclaimer indicated in the electronic communication) or by sending the request to the company's legal address.

5) Pursuant to the legal obligation, the following categories of data may be processed:

- a) customer identification data*;

³ **the consent of the Subject of personal data** – manifestation of the voluntary, specific, informed and unambiguous will of the Subject/individual of the data by which he/she accepts, through a statement or through an unequivocal action, that the personal data concerning him/her to be processed;

- b) data on the actual beneficiaries*;
- c) data on politically exposed persons*;
- d) other data related to precautionary measures*;
- e) data regarding the services provided*.

Personal data will be processed with the risk of suspension/termination or the impossibility of initiating business relations.

What categories of special data do we process?

We generally do not request or process special categories of data, but there may be situations where we are either required by law to collect and process such data, or we process it with your explicit consent, such as:

- ✓ Data regarding membership or political opinions, as well as possible information regarding convictions and crimes, data that we process as a result of the legal obligation in the process of getting to know the clientele, on prevention and combating money laundering and terrorism financing.
- ✓ Special categories of data will be processed for a period of up to 10-year from the moment of termination of business relations or from the moment of an occasional transaction.

What are the legal basis and purposes we rely on?

The law allows us to process personal data as long as we have a legal basis for doing such data processing. Also, the law obliges us to inform you about the purposes of the processing. As a result, when we process the categories of data indicated above based on the specified legal grounds, we have in mind the following meaning of the evoked legal grounds:

- **Legitimate interest**, to respond to a request/request when we interact directly with you or when you understand to address your request via email or any other communication channel. We may also process your image and vehicle registration number when you visit our premises, to ensure the security of our premises and assets, through the use of video surveillance and controlled physical access.
- **Your consent**, in some cases and for some specific processes, we will ask for your permission to process some of your personal data and we will only process your personal data if you agree. For example, when we request references from your former employers, or when we process data on ethnic/racial origin, health or trade union membership when providing mobility services.
- **Execution of a contract**, if we initiate and execute a contractual business relationship for the provision of professional services and, respectively, if you provide us with goods or services, we will process your personal data, relative to the quality and capacity you as a representative of the legal person/contracting authorized natural person.
- **The legal obligation**, as the applicable legal basis for personal data processing for purposes such as: the obligation to know the clientele; on prevention and combating money laundering and terrorism financing; ensuring compliance with professional independence criteria; preventing the spread of contagious diseases or for making a report on an incident that could affect health; the transmission of information to the authorities authorized by law to request and receive such information, for example courts, prosecutor's offices, the National Anti-Corruption Center, the General Police Inspectorate, bailiffs, the Prevention and Combating of

Money Laundering Service, tax authorities, notaries public authorities, other authorities with a role of supervision and control.

Automatic processing of personal data

In some cases we may use certain means of automatic processing of personal data, such as cases where it is necessary to aggregate personal data available in public online spaces, but a decision will never be based on automatic processing.

Sharing and Transfer of Personal Data

✓ Transfer within the global KPMG organization

We may pass information about you to other firms in the KPMG global network for administrative purposes or as part of international engagements with KPMG International and other members, where necessary to provide professional services or to meet our legal and regulatory obligations around the world, such as IT application hosting and support. In any case, we will ensure that the possible data transmitted are only those necessary to achieve the purpose.

✓ Transfer to third parties

We may share personal data with third parties from outside the Republic of Moldova to the extent necessary as a result of a legal obligation or professional standards, for our legitimate, administrative or business needs, or to analyze and respond to your requests. In all cases when the cross-border transfer of data will be carried out outside the European Economic Area or countries that ensure an adequate level of data protection in accordance with the list approved by the National Center for the Protection of Personal Data by Order no. 27/2022 (https://www.legis.md/cautare/getResults?doc_id=131047&lang=ro), one of the legal bases provided by art. 32 para. (5) from Law no. 133/2011 on the protection of personal data:

Transfer of personal data to countries that do not ensure an adequate level of protection may take place:

- a) if the processing takes place on the basis of an agreement or treaty signed between the Republic of Moldova and the country of destination;
- b) with the consent of the subject of personal data, with information on the possible risks that such transfers may involve for the subject of data as a result of the lack of a decision on the adequacy of the level of protection and adequate guarantees;
- c) in the case of the need to conclude or execute an agreement or contract between the subject of personal data and the controller or between the controller and a third party in the interest of the subject of personal data;
- d) if this is necessary to protect the life, physical integrity or health of the subject of personal data;
- e) if journalistic, artistic, scientific, literary or archiving purposes in the public interest are pursued;
- f) to other companies or organizations from the same group as the data controller, provided that the mandatory corporate rules, approved by the states indicated in paragraph (2) lit. a), or those approved by the Center;
- g) if this is necessary to satisfy a major public interest, such as national defense, state security or public order, for the proper conduct of the criminal process or for establishing, exercising or defending a right in court, provided that the personal data are processed in connection with this purpose and only for the period necessary to achieve this purpose;

h) if the transfer is necessary for the establishment, exercise or defense of a right in court, regardless of whether it is in the context of a judicial procedure or in the context of an administrative or extrajudicial procedure, including in the framework of the procedures before the regulatory authorities;

i) if the processing takes place under the standard contract for the cross-border transmission of personal data, approved by the National Center for the Protection of Personal Data by order no. 33/2022 https://www.legis.md/cautare/getResults?doc_id=131398&lang=ro, concluded by the data controller.

Recipients of the data

Among the recipients, we can list the following possible categories:

- a) Company employees - within the limits of the functional assignments distributed by internal documents;
- b) Persons authorized by the controller:
 - the company to which the tasks of the personal data protection officer have been outsourced – to the extent that it is necessary to examine aspects of a security incident, examine a complaint or examine aspects closely related to tasks and duties;
 - the companies responsible for ensuring the maintenance and servicing of the technical equipment - to the extent that the concrete situation is necessary and authorized by the administration; - responsible companies that provide software maintenance;
 - the companies responsible for ensuring the external financial audit;
 - the companies responsible for the reception and delivery of postal items;
 - to other companies – to the extent that it is necessary to transmit the data, provided that the same purposes for which the data were collected are achieved.
- c) Individuals or legal entities who have previously been mentioned by the client as recipients of personal data.
- d) The contractual partners or institutions to whom you have consented the transmission of personal data.

In all cases of disclosure of personal data, the data controller will take precautionary measures regarding the verification of the legality of such disclosure, which will include at least: whether the requirements of the form and procedure for requesting information have been respected (in writing or in format), electronically according to the requirements of the electronic signature and the electronic document), if the purpose, legal basis and causal link between the requested information and the case/petition/process under consideration have been indicated.

The confidentiality of personal data concerning the data subject will also be ensured in the case of exercise incapacity or limited capacities, including in the event of death. In all ambiguous cases regarding the manner and necessity of disclosing personal data, they will be interpreted by the data controller in favor of your rights.

Also, in the event that "KPMG Moldova" SRL may store personal data outside the European Economic Area. In the event of a possible data transfer, we will ensure that it will take place, if an adequate level of personal data protection is recognized by the National Center for the Protection of Personal Data for the recipient country.

In the absence of such a decision issued by the National Center for the Protection of Personal Data, we will transfer your personal data to a third country only if there are adequate safeguards under the law to protect your personal data.

In any case, we will ensure that any data transmitted is only that necessary for the purpose.

”KPMG Moldova” SRL will not transfer your personal data for the direct marketing operations of third parties. If the part of the responsibilities have been passed to subcontractors, they will be subject by KPMG Moldova SRL to the same compliance and security requirements as in the case of the former - a situation that will also apply to any subcontracting activities in the series. Additionally, KPMG Moldova SRL will conclude written instructions with the persons authorized by the controller, to ensure an adequate level of personal data protection.

What is the time period for data retention?

Considering the provisions of the legislation on knowing the clientele, on prevention and combating money laundering and terrorism financing, the provisions of the accounting law on the preservation of the supporting documents that are the basis of the records in the financial accounting and the need to defend/preserve rights in the context of a possible litigation, we will be able to retain personal data for a period of up to 10-year from the moment of termination of business relations or from the moment of an occasional transaction.

The images or recordings obtained through the internal video monitoring and surveillance system are kept for a maximum period of 30 days, except for situations expressly regulated by law or thoroughly justified cases. Personal data regarding the correspondence between us and the client will be stored for a period of up to 10-year from the moment of termination of business relations or from the moment of an occasional transaction.

The technical data concerning website visitors will be stored for a period from 1 day to 90 days from the moment of their registration, unless otherwise provided by law.

Your rights

To the extent that KPMG Moldova SRL processes personal data related to you, you have the following rights, in accordance with Law No. 133/2011 on the protection of personal data:

- a) **The right to information:** consists in the right to be informed about the identity of the controller, the purpose for which the data is processed, the recipients or categories of recipients of the data, the existence of the rights provided by the Law on the Protection of Personal Data, as well as the conditions in which they can be exercised.
- b) **The right of access to data:** it consists in the right to obtain from the controller, based on a request, confirmation/denial of the fact whether the personal data concerning him have been processed or not, as well as the information concerning the right to information.
- c) **The right to intervene:** consists in the right to obtain, based on a request, the rectification, updating, blocking, deletion or transformation into anonymous data of data whose processing does not comply with the requirements of the Law on the Protection of Personal Data, in particular of incomplete or inaccurate data.
- d) **The right to object:** it consists in the right to oppose at any time, for well-founded and legitimate reasons related to his particular situation, that the data concerning him be the object of processing, except in cases where there are legal provisions that provide otherwise.
- e) **The right not to be subject to an individual decision:** consists in the right to request and

obtain the withdrawal, cancellation or reassessment of any decision that produces legal effects regarding the subject of personal data, adopted exclusively on the basis of an automated processing by data, intended to evaluate some aspects of his personality, such as professional competence, credibility, behavior or other such aspects.

- f) **The right to justice:** consists in the right to address the National Center for the Protection of Personal Data or the court, for the defense of any rights guaranteed by the Law on the protection of personal data.

To exercise the above rights, you can send us a written request by e-mail to the address: ro-mdprivacy@kpmg.com.

You also have the right to file a complaint with the National Center for the Protection of Personal Data (CNPDCP), based in the Municipality of Chisinau, 48 S. Lazo Street, in the form of a written address, at the institution's headquarters or electronically, at the e-mail address centru@datepersonale.md, in the event of a possible violation of your rights in the context of the processing of personal data, only after the prior realization of the rights You in relation to the data controller.

Data security and integrity

KPMG has reasonable security policies and procedures in place to protect personal data against loss, misuse, unauthorized alteration or destruction. However, despite KPMG's best efforts, security cannot be guaranteed against all threats. As far as we are concerned, access to your personal data is limited to people who have a need to know this data and who are responsible for ensuring the confidentiality of this information.

We also make reasonable efforts to keep personal data only as long as: a) the information is necessary to achieve the purpose; b) are necessary to comply with legal, regulatory requirements regarding business or internal policies; c) until exercising the right to delete data.

The period for which the data is kept will depend on the nature and specific circumstances in which the information was collected.

Amendments to this General Privacy Note

”KPMG Moldova” SRL may modify or update this General Information Note to reflect our privacy policies. If we change this General Privacy Notice, we will note the updated date on the version of this page.

Contact addresses

KPMG Moldova SRL is committed to protecting the online privacy of your personal data.

If you have any questions or comments regarding the processing of your personal data, please contact us at ro-mdprivacy@kpmg.com. You can also use this address to send us any requests regarding compliance with the protection of personal data.

We will acknowledge receipt of your email and attempt to resolve your request within one month of receipt. If the request is complex or we have a high volume of requests being processed, we will notify you that it will take more than a month to resolve and we will try to resolve the request within three months of receiving the request.

You can also lodge a complaint with your local data protection authority, the **National Center for**

the Protection of Personal Data, at the contact details indicated above in the "Your Rights"

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In Moldova, KPMG is represented by KPMG Moldova S.R.L. with registered office at 171/1 Ștefan cel Mare si Sfânt Street, 8th floor.

The following KPMG entities are incorporated in Romania, and headquartered in Bucharest, District 1, 89A Bucuresti-Ploiesti Road:

- KPMG Romania S.R.L.
- KPMG Audit S.R.L.
- KPMG Tax S.R.L.
- KPMG Advisory S.R.L.
- KPMG Business Tax Services S.R.L.
- KPMG Restructuring S.P.R.L.
- KPMG Delivery Center S.R.L.
- KPMG Foundation
- KPMG Accounting and Payroll Services S.R.L.
- KPMG Legal through TONCESCU and Associates of S.P.A.R.L.