Data Protection Notice Valuation Services

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 trough contacts listed below.

Our goal is to protect privacy, confident information and personal data entrusted to us with as much effort as possible. According 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 the following company is the Controller of the personal data: **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 Municipal Court Bratislava III, Section: Sro, Insert No.: 58279/B, (hereinafter as "**KPMG Valuation**").

You can contact us any time at following contacts:

KPMG Valuation s.r.o.
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 the 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 personal data we are processing under this Data Protection Notice are, in particular the following categories of persons:

- employees of the client;
- business partners of clients and employees of clients' business partners;
- executive representatives of clients and persons acting on behalf of clients;
- ultimate beneficial owners of clients (as a part of AML procedures);
- third parties whose personal data are processed as a part of provision of our valuation services under Act no. 382/2004 Coll. on experts, interpreters and translators as amended (hereinafter as "valuation services").

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.

(1) Valuation services:

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- We are processing your personal data for **purpose** of providing valuation services by KPMG Valuation under an agreement on providing valuation services concluded with a client or according to an appointment by the court or other public authority.
- **Legal basis** for these processing activities is the fulfilment of statutory obligations of KPMG Valuation under Act No. 382/2004 Coll. on experts, interpreters and translators as amended.
- Personal data are **collected:**
  - **Directly from you,** e.g. from your business card, communication or negotiation, from personal data in a 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 a contract;
  - From **public or private databases**, mainly from business or trade register;
  - **From third parties,** in business, employment or similar relationship with you.
- **Retention period** of your personal data is set out in relevant legislation (in particular in the Act on Archives and Registries and Act on experts, interpreters and translators) and our internal Registry Plan. We will keep your personal data for this purpose for 10 years. We will not keep your personal data longer then it is necessary.
- Providing of personal data to KPMG Valuation for these purposes is a statutory or a contractual requirement. In general, the data subject **is obliged to provide** the personal data to the controller. The possible c**onsequence of their non-disclosure** is a breach of statutory obligations by KPMG Valuation, or it's inability to provide the valuation services.
- KPMG member firms engaged the following Processors for the data processing for this processing purpose: KPMG Member Firms (provision of supporting services).
- Provided that this is necessary, KPMG Valuation may provide your personal data in needed extent to the following recipients:
  • companies or persons owned or controlled by KPMG member firms or KPMG International;
  - law enforcement authorities;
  - competent courts.

(2) Provision of other consulting services

- We are processing your personal data for **purpose** of providing other consulting services (other than valuation services) by KPMG Valuation under an agreement concluded with a client (you, as a Data subject, are not a party in the relationship to which the processing activity relates).
- The legal basis for mentioned processing operations is the legitimate interest of KPMG Slovakia in the proper provision of the service.
- Personal data are **collected:**
  - **Directly from you,** e.g. from your business card, communication or negotiation, from personal data in a 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 a contract;
  - From **public or private databases**, mainly from business or trade register;

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- **From third parties,** in business, employment or similar relationship with you.

- **Retention period** of your personal data to reach above mentioned purpose is 10 years. We will not keep your personal data longer then it is necessary.
- Providing of personal data to KPMG Valuation for these purposes may in some cases be a contractual requirement or requirement that is necessary for the conclusion of a contract. In general, however, the Data Subject is not obliged to provide the personal data to the Controller. As a result of their non-disclosure, it may not be possible to provide to the client proper services or it will be more difficult to provide the services.
- KPMG member firms engaged the following Processors for the data processing for this processing purpose: KPMG Member Firms (provision of supporting services).

- Provided that this is necessary, KPMG Valuation may provide your personal data in needed extent to the following recipients:
  • companies or persons owned or controlled by KPMG member firms or KPMG International;
  - law enforcement authorities;
  - competent courts.

(3) AML procedures

- Your personal data are processed for purpose of fulfilment of obligations of the controller in the area of anti-money laundering.
- **Legal basis** for this processing activity is the fulfilment of statutory obligations of KMPG Legal under Act No. 297/2008 Coll. On Protection Against Legalization of Income From Criminal Activities And Protection Against Terrorist Financing as amended ("AML Act").
- Personal data are **collected:**
  - **Directly from you**, e.g. from identification in a contract or an AML questionnaire, or other documents provided or sent to us via email or other means of electronic communication;
  - from **public and private databases or registers**, mainly from commercial register, trade register, register of public sector partners;
  - **from third parties**, which are in contractual, employment or similar relationship with you (e.g. in process of identification of ultimate beneficial owner of client trough KPMG's Legal AML questioners).
- **Retention period** of your personal data is subject to statutory requirements (in particular periods set out in the AML Act) and our Registry Plan. Your personal data will not be kept longer than it is necessary.
- The data subject is **obliged to provide** the personal data to the controller. Its disclosure is a statutory requirement. The possible consequence of their non-disclosure is a breach of statutory obligations by KPMG Valuation and with that related consequences (e. g. transaction will be classified as unusual and reported to Financial Intelligence Unit).
- KPMG member firms engaged the following Processors for the data processing for this processing purpose: Exiger Canada, Inc.

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- When it is necessary KPMG Valuation could **provide** your personal data in needed extent to following recipients:
  - Financial Intelligence Unit.

(4) Monitoring system

- In some cases, we may also process your personal information in order to protect the rights and interests of the controller or a third party, the property, financial or other interests of KPMG Valuation through our camera system.
- More detailed information on this processing activity you can be found on privacy page (***visitors***);

(5) Registries

- Your personal data are also processed for the **purpose** to manage ours registries;
- More detailed information on this processing activity you can be found on privacy page (***subject of the registry and accounting records***);

(6) Direct marketing

- Your personal data are also processed for the **purpose** of direct marketing;
- More detailed information on this processing activity you can be found on this privacy page (***direct marketing***);

(7) External events

- Your personal data could be sometimes process for the **purpose** of organizing external events organized by KPMG Valuation and to inform participants and public about the event;
- More detailed information on this processing activity you can be found on privacy page (***external event participants and subjects of external KPMG communication***);

(8) External communication

- Your personal data could be sometimes process for the **purpose** of informing public about various facts, which helps to promote our services and to support activities of KPMG member firms ;
- More detailed information on this processing activity you can be found on privacy page (***external event participants and subjects of external KPMG communication***);

(9) Protection of rights of the controller or a third parties

- Your personal data are processed also for the **purpose** of protection of rights and interests of KPMG member firms or third parties;
- More detailed information on this processing activity you can be found on privacy page (***third parties***);

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(10) Exercising rights of a data subject

- We also process your personal data in order to facilitate the exercise and actual exercise of the rights of a data subject in the area of personal data protection;
- More detailed information on this processing activity you can be found on privacy page (***third parties***);

(11) 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;
- More detailed information on this processing activity you can be found on privacy page (***third parties***);

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 position, employer, or other personal data commonly used in records, or other documents necessary to provide services).

Records processed during providing our valuation services 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.

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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) or to a relevant court.

What is your right to object about?

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.

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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.

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