

## Data Protection Statement for Clients

This statement describes how Rabel & Partner Oberösterreich GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Hamerlingstraße 40, 4020 Linz, („we“) processes your personal data. The statement addresses our existing and former clients, interested parties and potential future clients as well as their respective shareholders, board members and other members of staff.

### 1. Purposes of data processing

We will process your personal data for the following purposes:

- To establish, manage and execute the business relationship
  - To strengthen the existing relationship with the client or to build a new relationship with a client or to approach interested parties, including information on recent legal developments and the services we offer (marketing)
  - If we have already been engaged: for the purposes of our offices' internal organization and loss management
- And insofar as accordingly engaged by the client:
- To perform payroll accounting for clients (including monthly payroll accounting, monthly and yearly notifications to authorities, etc.)
  - To perform financial bookkeeping for clients
  - To perform consulting and representative activities in the field of tax law and business matters
  - To advise and represent regarding matters related to social insurance contributions, policies and services
  - To represent before administrative tribunals and administrative authorities as well as before legally recognized churches and religious communities regarding matters related to contributions, and before all other official institutions, and
  - To provide other consulting services as well as to assume fiduciary activities and to manage assets within the scope of entitlement under Section 2 Austrian Public Accounting Professions Act 2017 (WTBG 2017)
  - As well as to perform any engagement pursuant to Section 2 WTBG 2017
  - To independently perform those public accounting assignments that require assurance services by an independent auditor, particularly – whether statutory or based on any public or private engagement – the audit of the bookkeeping, the financial statements, the cost accounting, the calculation and the commercial conduct of companies, either including or not including the issuance of a formal auditor's report, as well as
  - To independently perform other assurance engagements and agreed-upon procedures
  - For the purposes of financial bookkeeping (administrative accounting), including payroll accounting, as well as cost accounting (calculation), including consulting services in these fields
  - To advise and support in financial reporting and financial statement accounting and in closing the books,
  - To perform any consulting services and activities in connection with corporate accounting
  - To advise on the implementation and organization of an internal control system

- To advise on restructuring, in particular to prepare restructuring opinions, to organize recovery plans, to examine recovery plans and to provide support by monitoring the implementation of recovery plans
- To advise and represent in foreign currency matters (excluding representation before ordinary courts of law),
- To prepare expert opinions in the field of bookkeeping and financial statement accounting and in such fields where accounting or business knowledge is required to provide expert assessments
- To perform those public accounting assignments that are referred to in other laws under the express provision that they are only valid when performed by public accountants
- To assume fiduciary activities and to manage assets, excluding the management of buildings
- To advise on methodological issues, and
- To act as a mediator
- As well as to perform any engagement pursuant to Section 3 WTBG 2017.

Insofar as we collect your personal data directly from you, you generally provide your data on a voluntary basis. However, we are unable to perform, or unable to fully perform, our engagement if you do not provide us with your personal data.

## 2. Legal basis of processing

If you are an interested party or a potential future client, we will only process your contact details for direct marketing purposes by sending you electronic mail or contacting you via telephone if you have given your consent pursuant to Article 6 (1) lit. a General Data Protection Regulation (GDPR).

If you are our client, we process your personal data because it is necessary for the performance of the contract concluded with you (Article 6 (1) lit. b GDPR).

Apart from that, we process your personal data based on our overriding legitimate interests to achieve the purposes stated under Item 1 (Article 6 (1) lit. f GDPR) and on the legal basis of WTBG 2017 (Article 9 (2) lit. g GDPR).

## 3. Transfer of your personal data

Insofar as essential for the purposes stated under Item 1, we will transfer your personal data to the following recipients:

- IT service providers used by us as well as other service providers in connection with marketing activities
- Administrative authorities, courts of law and public bodies
- Public accountants for the purposes of auditing
- Insurance companies upon conclusion of an insurance contract regarding the service or upon occurrence of the insured event (e.g. third party liability insurance)
- Clients insofar the data concerned pertains to the shareholders, board members and other members of staff of the respective client
- Cooperation partners and legal representatives acting for us
- Other recipients determined by the client (e.g. group companies of the client)
- Additionally in the case of personal data pertaining to our clients' staff members in the field of payroll:
  - The staff member's creditors as well as other persons involved in the corresponding prosecution, if any – also in case of voluntary assignments of remuneration for debts due
  - Board members of the corporate and legal representation of interests
  - Insurance companies in the context of an existing group or individual policy as well as staff provision funds

- Banks responsible for payments to staff members or to third parties
- Company physicians and pension funds
- Co-insured parties, and
- Additionally in the field of financial and administrative accounting for the client:
  - Collection agencies to recover debts
  - Banks on behalf of the client
  - Factoring companies, assignees and leasing companies.

Some of the recipients stated above may be located outside of Austria or may process their personal data outside of Austria. The level of data protection in other countries may not be the same as in Austria. We thus take measures to ensure that all recipients offer an appropriate level of data protection. For example, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC) to this end. They are available upon request (see Item 6).

#### 4. Duration of storage

---

We generally store your personal data until the business relationship – in the course of which we have collected your data – is terminated or until the applicable legal limitation and retention periods have expired; beyond that until any legal disputes for which the data are required as evidence have been brought to an end. Insofar as you are a client, former client, interested party or potential future client, or a contact at one of these parties, we store your personal data for marketing purposes until you object or – if the marketing measure is taken based on your consent – until you have withdrawn your consent.

#### 5. Your rights in connection with personal data

---

Among others, you are entitled (i) to verify if and which of your personal data we process, and receive a copy of these data, (ii) to request that your personal data are rectified, amended or erased insofar as they are processed inaccurately or not in conformity with the law, (iii) to request us to restrict the processing of your personal data, (iv) under certain circumstances to object to the processing of your personal data or to withdraw the consent to the processing previously given, whereby a withdrawal does not affect the lawfulness of the processing performed before the withdrawal, (v) to request data portability insofar as you are our client, (vi) to know the identity of third parties to whom your personal data are transferred, and (vii) to lodge a complaint with the data protection authority.

#### 6. Our contact details

---

Should you have any questions with regard to this statement, or should you wish you to make a request, please do not hesitate to contact us under:

Rabel & Partner Oberösterreich GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft  
Hamerlingstraße 40  
4020 Linz  
+43 732 25 77 50  
[office-linz@rabelpartner.at](mailto:office-linz@rabelpartner.at)  
[www.rabelpartner.at](http://www.rabelpartner.at)