

## Data protection information sheet for clients of Deloitte Austria according to Article 13 and 14 of the General Data Protection Regulation ("GDPR")

In the following Deloitte Austria informs you about the collection (by Deloitte Austria itself or in the form of transmission to Deloitte Austria by Deloitte Austria's clients) of your personal data (all information that directly or indirectly relates to natural persons and identifies them or makes them identifiable) and how they are processed. This data protection information sheet is aimed at our existing, former and potential future clients, their respective shareholders, executive bodies and other employees or persons authorized to represent them, as well as at any person about whom we receive personal data given by our clients or whose data we collect ourselves from other data sources (all the aforementioned persons hereinafter collectively referred to as "clients").

Since Deloitte Austria provides its services by different (affiliated) Deloitte companies depending on the individual areas (tax consulting; auditing; financial advisory; consulting; risk advisory) and the place of assignment, this data protection information sheet applies equally to all of the below-mentioned Austrian Deloitte companies (hereinafter collectively referred to as "Deloitte Austria") to the extent relevant for the respective Deloitte company.

- Deloitte Audit Wirtschaftsprüfungs GmbH;
- Deloitte Burgenland Wirtschaftsprüfungs GmbH;
- Deloitte Consulting GmbH;
- Deloitte Financial Advisory GmbH;
- Deloitte Niederösterreich Wirtschaftsprüfungs GmbH;
- Deloitte Oberösterreich Steuerberatungs GmbH;
- Deloitte Oberösterreich Wirtschaftsprüfungs GmbH;
- Deloitte Salzburg Wirtschaftsprüfungs GmbH;
- Deloitte Services Wirtschaftsprüfungs GmbH;
- Deloitte Tax Wirtschaftsprüfungs GmbH;
- Deloitte Tirol Wirtschaftsprüfungs GmbH;
- Deloitte Wirtschaftsprüfung Styria GmbH;
- Kapferer Frei und Partner Wirtschaftsprüfungs- und Steuerberatungs GmbH;
- Möstl & Pfeiffer Steuerberatungs GmbH;
- Deloitte-MPD-QUINTAX Steuerberatungs GmbH;
- Priester & Baumschlager Steuerberatung GmbH;
- Rabel & Partner GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft;
- Rabel & Partner Kärnten GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft;
- Rabel & Partner Financial Advisory GmbH;
- Rabel Audit Wirtschaftsprüfungsgesellschaft mbH;
- AWISTA GmbH

Deloitte Austria belongs to the worldwide Deloitte network, which consists of Deloitte Touche Tohmatsu Limited ("DTTL") and the member companies of DTTL and their affiliated companies (hereinafter collectively referred to as "Deloitte").

## Table of content

<b>1. Data Processing .....</b>	<b>2</b>
1.1 General data processing in the course of the business relationship .....	2
1.2 Data processing for the fulfillment of the specific engagement .....	3
1.2.1 Audit engagements (auditing services).....	3
1.2.2 Consulting engagements .....	3
1.2.3 Forensic engagements .....	4
1.2.4 Financial Advisory engagements .....	4
1.2.5 Risk Advisory engagements .....	4
1.2.6 Tax engagements (tax consultation, payroll accounting as well as financial and business accounting services) .....	4
1.3 Data processing for collaboration purposes with clients (collaboration systems) .....	5
1.4 Marketing in course of the business relationship .....	5
1.5 Data processing in case of contractual disputes .....	6
1.6 Data processing for purposes of administration, system security and access controls .....	6
1.7 Data exchange within Deloitte Austria.....	6
<b>2. Recipients outside Austria .....</b>	<b>6</b>
<b>3. Storage duration .....</b>	<b>7</b>
<b>4. Rights in connection with personal data.....</b>	<b>7</b>
<b>5. Further information obligations according to Article 13 GDPR.....</b>	<b>7</b>

## 1. Data Processing

### 1.1 General data processing in the course of the business relationship

Purpose: The processing and transmission of the client's personal data (e.g. master data; contract data; contact data; payroll data; tax-, financial- and business accounting data, IT system and protocol data) is performed for the execution of the contractually agreed services (establishment, administration and performance of the business relationship) as well as the fulfillment of tax and corporate law obligations. This also includes processing to avoid conflicts of interest, to maintain our statutorily required independence, as well as quality assurance and risk management measures.

Legal basis of data processing:

- Compliance with a legal obligation (Art. 6 par. 1 lit. c GDPR);
- Performance of a contract (Art. 6 par. 1 lit. b GDPR);
- Overriding legitimate interest to achieve the purposes mentioned under point 1.1 (Art. 6 par. 1 lit. f GDPR).

Potential recipients:

- Auditor oversight authority (Abschlussprüferaufsichtsbehörde);
- Banks;
- Deloitte Austria (see point 1.7);
- External suppliers, cooperation partners and service providers;
- Courts;
- Member firms from the worldwide Deloitte network;
- Quality assurance auditors for the performance of quality assurance audits in accordance with the APAG and other mandatory legal requirements;
- Legal representatives;
- Insurance companies.

## 1.2 Data processing for the fulfillment of the specific engagement

Purpose: The purpose of the respective processing depending on the specific engagement can be found in points 1.2.1 to 1.2.6.

Legal basis of data processing:

- Performance of a contract (Art. 6 par. 1 lit. b GDPR)
- Overriding legitimate interest to achieve the purposes mentioned under points 1.2.1 to 1.2.6 (Art. 6 par. 1 lit. f GDPR)
- Wirtschaftstreuhandberufsgesetz (WTBG) 2017 (Art. 9 par. 2 lit. g GDPR)

Potential recipients:

- Auditor oversight authority (Abschlussprüferaufsichtsbehörde), group auditors and other auditors involved;
- Banks;
- Company doctors and pension funds;
- Deloitte Austria;
- External suppliers, cooperation partners and service providers;
- Factoring companies, cessionaires and leasing companies;
- Courts and authorities;
- Debt collection companies;
- Public law entities;
- Member firms from the worldwide Deloitte network;
- Legal representatives;
- Other individual contractually designated recipients (e.g. group companies of the client);
- Insurance companies.

### 1.2.1 Audit engagements (auditing services)

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) to independently carry out any work on behalf of an independent auditor which requires the assurance of an independent auditor, in particular any statutory or private/public contract based audit of the accounting records, financial statements, cost accounting, costing and commercial conduct of companies, which are combined with an audit certificate or not, (ii) for the independent performance of other inspections/audits and agreed inspection/audit actions, (iii) for pagatoric accounting (business accounting) including payroll accounting and imputed accounting (costing), including consulting in these areas, (iv) for advice and assistance in the field of accounting and bookkeeping and for the financial statements of business books, (v) to provide all consulting services and activities in connection with business accounting, (vi) to advise on the establishment and organisation of an internal control system, (vii) for remediation consulting, in particular for the preparation of remediation reports, for the organization of remediation plans, for the examination of remediation plans and for the accompanying control during the implementation of remediation plans, (viii) for advice and representation in foreign exchange matters (without representation before ordinary courts), (ix) to provide expert opinions in the fields of bookkeeping and accounting and in those areas for whose professional assessment knowledge of accounting or business administration is required, (x) to carry out the work of an accountant or auditor which is referred to in other laws with the express provision that it can only be validly carried out by auditors or chartered accountants, (xi) for the assumption of fiduciary duties and for the management of assets with the exception of the management of buildings, (xii) for advice on technical work issues, (xiii) to work as a mediator and (xiv) for each commissioned task according to § 3 of the Austrian WTBG 2017.

### 1.2.2 Consulting engagements

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) to provide consulting services, particularly in the areas of Human Capital, Strategy & Operations and Technology in matters of work technology, (ii) to provide (consulting) services in the areas of organization, transformation and talent, (iii) to provide (consulting) services to increase value creation in companies (HR cloud applications, strategic

personnel planning, workforce analytics, etc.), (iv) to implement and execute analysis tools and services to improve performance, reduce operating costs and improve customer understanding, (v) to advise on and carry out recruiting services, in particular staffing and workforce evaluation, (vi) to develop strategies relevant for companies in individual areas, (vii) to advise in all industries and sectors in order to exploit growth opportunities, reduce costs, increase efficiency, improve profitability and productivity, (viii) to provide consulting services to optimize the supply chain, (ix) to advise strategic corporate buyers and private equity investors before, during and after M&A transactions, (x) to promote entrepreneurial finance, (xi) to advise and support companies and executives in the development and implementation of IT strategies, the integration of IT systems, the use of SAP solutions and the management of Oracle projects, (xii) for the provision of application management services in the IT area and (xiii) to provide services in the areas of business intelligence, data management, technology, next-generation analytics, big data, cloud and machine learning and digital.

### **1.2.3 Forensic engagements**

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) to conduct data analysis (i) in cases of suspicions and incidents of economic crime, (ii) compliance consulting projects and (iii) expert opinions for or on behalf of the client of Deloitte.

### **1.2.4 Financial Advisory engagements**

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) to support and advise on M&A transactions and restructurings, (ii) to advise on all transaction-relevant issues, (iii) to support the acquisition and sale of companies, restructuring and capital market transactions, (iv) to develop holistic concepts, individual approaches and constructive solutions to overcome operational and financial crisis situations, (v) to develop individual solutions for transactions in the industrial, service and banking sectors, (vi) to support the evaluation of company values, (vii) to support you with real estate-specific expertise, (viii) for the implementation, operation and consulting in connection with individually designed compliance management systems, (ix) for the targeted and structured analysis of complex economic crimes, (x) for the (efficient and court-usable) preparation of data, (xi) for the identification and analysis of anomalies in company data, (xii) for support with economic questions in all phases of (arbitration) court proceedings, (xiii) for advice and support on regulatory issues, especially in the banking sector, (xiv) for the preparation of strategic impact assessments in the regulatory (banking) sector, (xvi) for the strategic realignment of managers of alternative investments, (xvii) to develop solutions and standardized tools for the management of operational risks and for optimizing and measuring the effectiveness of internal control systems, (xviii) to advise banks and insurance companies in connection with the Foreign Account Tax Compliance Act and (ixx) to create pools of potential buyers/interested parties for planned transactions of our clients (e.g. in the area of company sales or real estate sales).

### **1.2.5 Risk Advisory engagements**

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) for consulting in strategic decisions, (ii) to carry out risk assessments, (iii) to advise on the anticipation of changes in the regulatory environment and their correct implementation, (iv) to advise on financial transactions, (v) for advice and support in operational risk management and (vi) to help prevent cyber-attacks and protect assets.

### **1.2.6 Tax engagements (tax consultation, payroll accounting as well as financial and business accounting services)**

Purpose: The processing and transmission of the categories of personal data referred to in point 1.1. is performed (i) for the performance of consulting and representation activities in the field of tax law and economic matters, (ii) for advice and representation in matters of social security contributions, insurance and benefits, (iii) to carry out payroll accounting for clients (including monthly payroll accounting, monthly and annual reports to the authorities, etc.), (iv) for the execution of financial and business accounting or preparation of annual financial statements for clients, (v) for representation before administrative courts and authorities and before legally recognized churches and religious communities in contribution matters and before all other officially active institutions, (vi) for other consulting as well as for the assumption of fiduciary duties and for the administration of assets within the scope of entitlement under § 2 of the Austrian WTBG 2017 and (vii) for each commissioned task according to § 2 of the Austrian WTBG 2017.

Potential additional recipients, in the case of personal data of our clients' employees in the area of payroll accounting:

- Creditors of the employee and other parties involved in any legal proceedings;
- Connected therewith, including in the case of voluntary assignment of salaries for claims due;
- Bodies of the company and legal representation of interests;
- Insurance companies within the framework of an existing group or individual insurance as well as employee provision funds;
- Funding institutions (such as FFG, ERP, AWS);
- Banks involved in payment to the employee or third parties;
- Company doctors and pension funds;
- Co-insured persons;

Potential additional recipients, in the area of financial and business accounting for clients:

- Debt collection companies;
- Banks on behalf of the client;
- Factoring companies, assignees and leasing companies;

### **1.3 Data processing for collaboration purposes with clients (collaboration systems)**

Purpose: The collaboration systems provide communication and information services to improve collaboration between Deloitte Austria and clients, thereby accelerating business processes and ensuring efficient communication and ongoing information exchange. The collaboration systems thereby access contact data as well as any uploaded data.

Legal basis of data processing:

- Performance of a contract (Art. 6 par. 1 lit. b GDPR)
- Safeguard of legitimate interests (Art. 6 par. 1 lit. f GDPR), as without this data processing an efficient and flexible cooperation between Deloitte Austria and clients is not possible.

Potential recipients:

- External suppliers, cooperation partners and service providers;
- Deloitte Austria (see point 1.7);
- Other recipients specified in individual contracts (e.g. group companies of the client);
- Member firms from the worldwide Deloitte network;
- Potential or existing clients (incl. their reference persons or contact persons of them) of Deloitte.

### **1.4 Marketing in course of the business relationship**

Purpose: In order to strengthen the existing client relationship or to establish a new client relationship as well as to inform clients about current legal developments and the Deloitte service offering, we process client contact data in order to send information and/or marketing newsletters.

Legal basis of data processing:

- Consent (Art. 6 par. 1 lit. a GDPR), insofar as no ongoing business relationship exists;
- Safeguard of legitimate interests (Art. 6 par. 1 lit. f GDPR) in connection with § 174 par. 4 Telecommunications Act (TKG) (provided an ongoing business relationship exists and the information and/or marketing newsletter is related to this business relationship), as without this data processing the strengthening or development of client relationships would not be possible or would only be possible to a limited extent.

Potential recipients:

- External cooperation partners and service providers;
- Deloitte Austria (see point 1.7);

- Member firms from the worldwide Deloitte network;

### 1.5 Data processing in case of contractual disputes

Purpose: For enforcement or defense of legal claims arising from the contractual relationship during the ongoing contractual relationship or after its termination, the categories of personal data of the client mentioned in point 1.1. may be processed.

Legal basis of data processing:

- Safeguard of legitimate interests (Art. 6 par. 1 lit. f GDPR), as without this data processing the enforcement or defense of legal claims would not be possible or not sufficiently ensured.

Potential recipients:

- Deloitte Austria (see point 1.7);
- courts, administrative authorities, public prosecutors and police departments;
- experts and surveyors;
- legal representatives.

### 1.6 Data processing for purposes of administration, system security and access controls

Purpose: According to the applicable data protection legislation (Art. 32 GDPR), personal data of clients (master data, IT system and protocol data) may be processed for administration and system security purposes, such as the administration of user IDs, the allocation of hardware and software to users of systems and the security of systems. Furthermore, personal data of clients may be processed for the purpose of compliance with statutory data security provisions and for the protection of property and company and business secrets for access systems (keys, chips, authorization systems).

Legal basis of data processing:

- Compliance with a legal obligation (Art. 6 par. 1 lit. c GDPR);
- Safeguard of legitimate interests (Art. 6 par. 1 lit. f GDPR), as without this data processing a secure operation of the system and thus the safeguard of an appropriate technical and organizational level of protection is not possible.

Potential recipients:

- External cooperation partners and service providers;
- Deloitte Austria (see point 1.7);
- Member firms from the worldwide Deloitte network;

### 1.7 Data exchange within Deloitte Austria

Purpose: For internal administrative purposes, the personal data of clients mentioned in point 1.1. may be exchanged within Deloitte Austria and processed by other Deloitte Austria companies. However, only to the extent that the exchange of data and the processing is necessary to safeguard our legitimate interests.

Legal basis of data processing:

- Safeguard of legitimate interests (Art. 6 par. 1 lit. f GDPR), this interest lies in efficient internal administrative cooperation as well as maintaining competitiveness.

Potential recipients:

- Deloitte Austria

## 2. Recipients outside Austria

Some of the recipients mentioned above may be outside Austria or may process your personal data outside of Austria. The level of data protection in other countries may not be the same as in Austria. Deloitte Austria therefore provides appropriate safeguards to ensure that all recipients in countries outside the EU and the EEA or in countries without adequacy decisions of the European Commission offer an adequate level of data protection. For

example, we conclude standard contractual clauses pursuant to 2021/914/EC . These are available on request (see point 5.). If necessary, we additionally implement on a case-to-case basis additional measures ensuring to achieve this objective

### **3. Storage duration**

Personal data of clients are generally stored until the termination of the contractual relationship or until the expiry of the applicable statutory limitation and retention periods, and beyond that until the end of any legal disputes in which the data is required as evidence. Where data processing is based on a declaration of consent, the data will be stored until withdrawal, provided that there is no other obligatory legal basis for storing the data.

### **4. Rights in connection with personal data**

Among other things, you are entitled (i) to check whether and what personal data we process about you and to receive copies of this data, (ii) to request the correction, supplementation and deletion of your personal data if they are incorrect or if they are not processed in accordance with the law, (iii) to request us to restrict the processing of your personal data, (iv) to object in certain circumstances to the processing of your personal data and to revoke the consent previously given for the processing, whereby a revocation does not affect the legality of the processing that took place before the revocation, (v) to demand data transferability if you are our client, (vi) to know the identity of third parties to whom your personal data is transferred, and (vii) to lodge a complaint with the data protection authority.

### **5. Further information obligations according to Article 13 GDPR**

If you have any questions regarding this statement or would like to file any requests, please contact the Deloitte Austria company working for you or on your behalf at: [atdatenschutz@deloitte.at](mailto:atdatenschutz@deloitte.at) or Renngasse 1/Freyung, 1010 Vienna. Alternatively, you can also contact our Group Privacy Officer, Mag. Sascha Jung, Renngasse 1/Freyung, 1010 Vienna, Austria, [privacy@deloitte.at](mailto:privacy@deloitte.at). Our Group Privacy Officer acts as Data Protection Officer for all of the aforementioned affiliated Deloitte Austria companies.

- Purpose and legal basis of data processing and categories of recipients: See point 1. above.
- Storage period: See point 3. above.
- Possibility of Revocation: If and to the extent that data processing by Deloitte Austria is based on consent, you may revoke your consent at any time by sending an e-mail to [atdatenschutz@deloitte.at](mailto:atdatenschutz@deloitte.at) or a letter to the postal address of Deloitte Austria without stating any reasons and without thereby having to fear any detriment whatsoever. The revocation of the given consent shall not affect the lawfulness of the processing that took place before the revocation. If and insofar as there is no obligatory legal legitimate ground to continue processing the data despite the revocation, the data will be deleted immediately and in its entirety after the revocation.
- Data subject rights: See point 4. above.
- Insofar as personal data required for the fulfilment of our specific engagement or for the achievement of the respective purpose are not or incompletely provided, the engagement and/or the respective purpose cannot or cannot completely be fulfilled or achieved without these data.
- Fully automated decision-making within the meaning of Art. 22 GDPR does not take place.