

## Data Protection Statement for Clients

This statement describes how Rödl & Partner GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft, Zaunergasse 4-6, 4. Stock, 1030 Vienna ("we") processes your personal data. This statement is addressed to our existing and former clients, prospective clients and potential future clients as well as their respective shareholders, governing bodies and other employees.

### 1. Data processing purposes

We will process your personal data for the following purposes:

- to establish, manage and handle the business relationship;
- to strengthen the existing client relationship or to establish new client relationships or to approach prospective clients, including for the purpose of provision of information about most recent legal developments and our service portfolio (marketing);
- in the case of an already placed engagement – to handle internal organisation and for the purpose of the law firm's damage management

And each time we are commissioned by the client:

- to perform payroll accounting services for clients (including handling of monthly payroll accounting, preparing monthly and annual reports to be submitted to authorities, etc.);
- to perform financial and business accounting services for clients;
- to perform consulting and representation activities in the area of tax law and business-related issues;
- for consulting and representation in issues concerning social security contributions, insurance and benefits under social insurance schemes,
- to represent clients before administrative courts and administrative authorities, and before officially recognised churches and religious communities in contribution-related issues, and before all other official institutions, and
- to perform other consulting services, to assume trustee activities and to manage assets within the scope of authorisation as per § 2 WTBG 2017 [the Public Accountants' Statute of Professional Practice],
- and to perform any task delegated as per § 2 WTBG 2017
- to independently perform certified public accountancy services which require assurance by an independent auditor, in particular the statutory audit or any audit – performed based on a public or private engagement – of the books of account, financial statements, cost accounting, calculations and business practices of companies, with or without issuing a formal auditor's opinion, and
- to carry out any other audits and agreed examination procedures independently;
- to perform financial accounting services (bookkeeping), including payroll accounting and imputed accounting (calculations), including consulting service in those areas,
- for consulting and assistance in the area of bookkeeping and accounting, and for closing books of account,
- to perform all corporate accounting-related consulting services and activities,
- for advice concerning the establishment and structuring of an internal control system,
- for corporate reorganisation-related advice, in particular for the preparation of reorganisation expert opinions, development and review of reorganisation plans and for the related controls of their implementation,
- for advice and representation in foreign currency matters (excl. representation before common courts),
- to issue expert opinions in the areas of bookkeeping and accounting, and in any areas where knowledge of accounting and business administration is required for giving a professional assessment,
- to perform such certified public accountancy services in respect of which other laws expressly state that they can be carried out only by auditors or accountants in order to be valid,

- to assume trustee duties and manage property, with the exception of management of buildings,
- for advice in work-related technical questions and
- to act as a mediator
- as well as for any delegated task under § 3 WTBG 2017.

Insofar as we collect your personal data ourselves, the provision of your data is generally voluntary. Nevertheless, we will not be able to perform our engagement in full or at all, if you do not provide us with your personal data.

## **2. Legal basis for the processing**

If you are a prospective client or a potential future client, we will process your contact data for the purpose of direct advertising by electronic mail or telephone only with your consent in accordance with Art. 6 (1) letter a) of the General Data Protection Regulation ("GDPR").

If you are our client, we will process your personal data since it is necessary for the performance of a contract we concluded with you (Art. 6 (1) letter b) GDPR).

In all other cases, we will process your personal data on the basis of our overriding legitimate interest to achieve the purposes mentioned in item 1 (Art. 6 (1) letter f) GDPR) and on the legal basis of WTBG 2017 (Art. 9 (2) letter g) GDPR).

## **3. Transfer of your personal data**

If this is absolutely necessary for the purposes mentioned in item 1, we will transfer your personal data to the following recipients:

- IT service providers employed by us and other service providers in connection with marketing activities,
- administrative authorities, courts and public law bodies,
- certified public accountants for auditing purposes,
- insurance firms where an insurance contract is concluded or an event insured occurs (e.g. third-party liability insurance),
- clients as far as data of shareholders, governing bodies and other employees of a given client are concerned,
- cooperation partners and legal representatives working for us,
- other recipients specified by the client (e.g. group companies of the client),
- additionally in the case of personal data of our clients' employees in the area of payroll accounting:
  - employee's creditors as well as other persons involved in the related legal action, also in the case of voluntary salary assignments for outstanding receivables,
  - organs of in-house and statutory advocacy groups,
  - insurance institutions within the scope of an existing group or individual insurance scheme as well as employee pension insurance funds [Mitarbeitervorsorgekassen],
  - banks making a payment to the employee or to a third party,
  - company physicians and pension funds,
  - jointly insured persons and
- additionally in the area of financial and business accounting services performed for clients:
  - collection agencies for debt collection,
  - banks engaged by the client,
  - factoring companies, assignees and leasing companies.

Some of the above-mentioned recipients may be based outside the territory of Austria or may process your personal data outside of Austria. The level of data protection in other countries might possibly vary from that in Austria. Therefore, we take appropriate measures to ensure that all recipients provide an adequate level of data protection. To this end, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC), among other things. They are available upon request (please see item 6).

#### **4. Storage period**

As a rule, we store your personal data until termination or expiry of the business relationship as part of which we have collected your data, or until expiry of the applicable statutory limitation and storage periods, and additionally, until completion of any legal disputes in which the data serves as evidence. If you are a client, a former client, a prospective client/potential future client or a contact person of one of the above-mentioned persons, we will store your personal data for marketing purposes until you object to the processing of your data or withdraw your consent if the marketing measure is based on your consent.

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

You are entitled, among other things, (i) to verify whether and which personal data we process about you and to receive copies of such data, (ii) to request that your personal data are rectified, supplemented or erased, as far as they are incorrect or are processed not in conformity with the law, (iii) to require us to restrict the processing of your personal data, (iv) in certain circumstances, to object to the processing of your personal data or to withdraw the consent to processing already given, whereas such withdrawal of consent will not affect the lawfulness of data processing before such consent has been withdrawn, (v) to request data portability, as far as you are our client, (vi) to receive information about the identity of third parties to whom your personal data are transferred and (vii) to lodge a complaint with the Data Protection Authorities.

#### **6. Our contact data**

Should you have any questions or requests regarding this statement, please contact us:

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