Terms and Conditions of Protection of Personal Data and Information on Processing

pursuant to the provisions of Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data

Auditorea k.s. together with auditorea slovakia, s.r.o., Auditorea Steuerberatungsgesellschaft mbH, AUDITOREA GT, s.r.o. and eBox Service s.r.o. (the "Auditorea Business Group Companies") respect the protection of privacy, monitor the applicable laws regulating the protection of personal data of data subjects and strictly comply with them. When processing personal data, they strictly comply with the principles of the processing of personal data pursuant to Article 5 of Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (the "Regulation").

In connection with the processing of personal data, we hereby provide you, as a natural person whose personal data we process (the "Data Subject"), with the information pursuant to Articles 13 and 14 of the Regulation.

During their activities, the Auditorea Business Group Companies process the personal data of the Data Subjects pursuant to these Terms and Conditions of Protection of Personal Data and Information on Processing (the "Terms and Conditions").

At the same time, the Auditorea Business Group Companies process personal data pursuant to these Terms and Conditions even if they process them as a processor pursuant to Article 28 of the Regulation.

If the derogation provided for in Article 14(5)(b) or (c) of the Regulation does not apply, the Auditorea Business Group Companies undertake to inform the Data Subject of these Terms and Conditions by submitting them in paper form (as a schedule to the Agreement) or by sending them to an e-mail address or by a link to their publication on their website.

1. Joint controllers

As the Auditorea Business Group Companies have jointly, by mutual agreement, designated the purpose and means of processing of personal data, they became joint controllers within the meaning of Article 26 of the Regulation, namely:

auditorea k.s.
registered office: Agátová 3392/5C, 841 01 Bratislava, Slovak Republic,
Identification No.: 36 288 837,
The company is registered in the Commercial Register of District Court of Bratislava I, section: Sr, file No.: 1223/B,
controller's representative: statutory body according to the registration in the public commercial register

Contact: www.auditorea.sk
e-mail: office@auditorea.com
telephone: 02/3211 69 70

auditorea slovakia, s.r.o.
registered office: Agátová 3392/5C, 841 01 Bratislava, Slovak Republic,
Identification No.: 36 264 415,
The company is registered in the Commercial Register of the District Court Bratislava I, section: Sro, insert No.: 85741/B,
controller's representative: statutory body according to the registration in the public commercial register

Contact: www.auditorea.sk
e-mail: office@auditorea.com
telephone: 02/3211 69 70

and

Auditorea Steuerberatungsgesellschaft mbH, registered office: Landstraßer Hauptstraße 75-77, 1030 Vienna, Republic of Austria, Id. Nr: FN 419336 x
the company is registered in the Austrian commercial register of the Vienna District Court,
controller's representative: statutory body according to the registration in the public commercial register

Contact: www.auditorea.at
e-mail: office@auditorea.com
telephone: +43 1 4420 124

and

AUDITOREA GT, s.r.o.
registered office: Tuřanka 378/4a, 627 00 Brno – Slatina, Czech Republic
Identification No.: 075 57 671
The company is registered in the Commercial Register of District Court of Brno, section: C, file No.: 108784
controller's representative: statutory body according to the registration in the public commercial register

Contact: www.auditorea.cz
e-mail: brno@auditorea.com
telephone: 02/3211 69 70

and

eBox Service s.r.o.
registered office: Agátová 3392/5C, 841 01 Bratislava, Slovak Republic,
Identification No.: 50 922 491,
The company is registered in the Commercial Register of District Court of Bratislava I, section: Sro, file No.: 120136/B,
controller's representative: statutory body according to the registration in the public commercial register

(jointly also the "Joint Controllers")

2. Data protection officer and contact point

The Joint Controllers have designated a data protection officer in relation to all issues related to the processing of personal data and the exercise of the rights of the Data Subjects. The data protection officer also cooperates with the supervisory authority and acts as a contact point for the supervisory authority.

Contact details of the data protection officer:

name and surname: Dominika Eliášová
e-mail: office@auditorea.com
telephone: 02/3211 69 70
address: Agátová 3392/5C, 841 01 Bratislava

3. Data Subjects

The Joint Controllers process the personal data of the following Data Subjects:

a) clients who are interested in entering into or have entered into a service agreement with one or more Joint Controllers
b) clients' employees
c) family members (wife/husband, children) of the client's representatives, family members (wife/husband, children) of the client's employees; personal data of family members are obtained from the Data Subjects identified in this Article
d) business partners and suppliers in the case of natural persons (sole traders) and persons acting on behalf of business partners and suppliers who are interested in entering into or have entered into an agreement with one or more Joint Controllers
e) persons who disclosed their e-mail address to the Joint Controllers for the purpose of marketing – sending of reports on current topics – newsletters
f) other persons whose personal data are processed by the Joint Controllers under Article 6(1)(c) of the Regulation, which at the same time also defines the purpose of processing of these data (fulfilment of legal obligations); these are mainly former clients, their representatives, employees and their family members.

4. Purpose of processing of personal data

We process the personal data of the Data Subject for the following purposes:

a) for the purpose of entering into, recording, administering and checking the performance of a service agreement, which are services that are the object of the Joint Controllers, namely

- in the tax and business areas, in particular:
  - comprehensive tax consulting
  - tax optimisation
  - preparation of expert opinions
  - representation before the tax office
  - election of the optimal way of doing business
  - contribution and application of double taxation treaties
  - tax optimisation of cross-border assets
  - consulting and studies of transfer pricing
  - VAT consulting
- in the financial accounting area, in particular:
  - accounting advice
  - comprehensive management of current financial accounting
  - reporting
  - drawing up of the annual financial statements
  - consolidation according to IFRS
  - consolidation according to Slovak and Austrian regulations
  - preparation of VAT returns, summary reports, control reports
  - preparation of corporate and personal income tax returns
  - preparation of other tax returns (real estate tax, road tax, etc.)
  - communication with the tax administrator
  - individual advice on accounting
- in the payroll accounting area, in particular:
  - introduction of the relevant payroll administration, calculation and settlement of wages
  - preparation of payment orders
  - preparation of regular reports according to the client's instruction
  - registration/deregistration in insurance companies
  - processing and dispatch of registration sheets for the purposes of pension insurance
  - administration of personnel documents
  - annual reports for the Office of Labour, Social Affairs and Family
  - annual settlement of income tax from dependent activities
  - consultations in labour relations
  - advice and representation during inspections regarding income tax from dependent activity
  - advice and representation during inspections by the Social Insurance Agency and health insurance companies

b) for the client care (e.g. electronic correspondence service) and managerial analyses purposes

c) for the purposes of performance of legal obligations that result for the Joint Controllers from specific regulations (e.g. handling of complaints)

d) for marketing purposes in the interest of developing relationships with clients, communication with those interested in the provision of services and contacting new potential clients
by sending e-mails, newsletter or by telephone contact and informing about legislative changes and the current offer of services.

e) for administrative purposes – this purpose authorises the Joint Controllers to transfer the personal data of the Data Subjects and to use them within the Auditorea Business Group Companies.

f) for accounting purposes – this involves mainly the processing of personal data of business partners and subcontractors of the Joint Controllers who are natural persons, including contact details of business partners and subcontractors, for the purposes of implementing contractual and business relationships,

g) exercise of legal claims – this involves the processing of personal data for the purposes of exercising legal claims of the Joint Controllers in court, out-of-court, arbitration, administrative, execution, bankruptcy and restructuring proceedings
h) fraud risk management, reporting of antisocial activities.

5. Legal basis of processing of personal data

The legal basis for the processing of personal data is the **entering into and performance of** the Agreement (Article 6(1)(b) of the Regulation).

The legal basis is also the **compliance with legal obligations** of the Joint Controllers (Article 6(1)(c) of the Regulation), e.g. according to regulations for protection against money laundering, accounting and tax regulations or according to labour regulations. The disclosure of personal data is a legal obligation of the Data Subject.

Where the legal basis of processing of personal data is the **consent of the Data Subject** (Article 6(1)(a) of the Regulation), the Joint Controllers shall notify the Data Subject of the need for its consent and instruct it accordingly.

The Joint Controllers may process personal data even without the consent of the Data Subject if this is necessary for the purpose of pursuing their legitimate interests (Article 6(1)(f) of the Regulation). However, processing shall be admissible only if such interests are not overridden by the interests or fundamental rights and freedoms of the Data Subject that require protection of personal data.

The Joint Controllers have determined that the following interests shall be considered to be their legitimate interests:

- provision of services as part of the object
- disclosure of information in direct marketing

- protection of property
- ensuring the data and information systems security
- monitoring and recording of business communication
- comprehensive protection and increased client comfort
- transfer of personal data within a group of undertakings
- identification and contact details of representatives of legal entities and other natural persons obtained from publicly available sources
- legal administration, checks of proper and timely fulfilment of legal obligations, exercise of legal claims and recovery of receivables
- prevention of damage, fraud and other breaches of legal obligations
- damage and fraud risk management, perpetrator detection.

Special categories of personal data may be subject to processing, in particular if the Joint Controllers fulfil their obligations under the anti-money laundering regulations.

6. Categories of recipients of personal data

The personal data of the Data Subjects are primarily accessible to the employees of the Joint Controllers in connection with the performance of their work duties when it is necessary to handle personal data. The access by the employees of the Joint Controllers to personal data shall be limited to the extent necessary for the performance of those tasks.

The personal data of the Data Subjects may be, by arrangement with a client, further made available to so-called “processors” involved in the processing of personal data under personal data processing agreements pursuant to Article 28(3) of the Regulation entered into with auditorea k.s., which was authorised to enter into such agreements on behalf of the Joint Controllers in the territory of Slovak Republic.

The categories of recipients to whom personal data may be disclosed, if necessary for the above purposes, are:

- Auditorea Business Group Companies
- administrative bodies, courts, public institutions, executors, investigative and prosecuting bodies
- IT and cloud services providers: Cloud services are provided by the company Microsoft, see also: https://www.microsoft.com/sk-sk/privacy/privacystatement
- legal advice providers
- insurance services providers
- telecommunication services providers
- cooperation partners of the Joint Controllers
- in the area of payroll accounting of the client:
- creditors of an employee, as well as other persons involved in the enforcement of a right potentially associated with it, even in the case of voluntary assignments of salary for due receivables
- corporate and legal interest representation bodies
- insurance companies within the existing group or individual insurance, as well as insurance companies insuring employees
- banks entrusted with the payment to employees or third parties
- company doctors and pension insurance companies
- co-insured persons.

The Joint Controllers shall update the details of the recipients on a regular basis.

7. Transfer of personal data

Personal data will be processed and stored in the Slovak Republic or in the Republic of Austria.

Please note that the personal data obtained may be subject to a cross-border transfer and processing within the European Union.

Given that the personal data obtained may be subject to cross-border transfer and processing, auditorea k.s., together with auditorea slovakia, s.r.o., Auditorea Steuerberatungsgesellschaft mbH, AUDITOREA GT, s.r.o., and eBox Service s.r.o. (hereinafter referred to as "companies from the Auditorea business group") ensure, that the documentation is adequate for transfers and declare that the level of data protection set by the GDPR will not be compromised during the transfer.

The Joint Controllers do not intend to transfer the personal data of the Data Subject to a third country outside the European Union or to international organisations. Such a transfer would be possible only under the conditions set out in the Regulation.

8. Transfer of personal data within a group of undertakings

The Joint Controllers are part of a group of undertakings pursuant to Article 4(19) of the Regulation, the central body being the Austrian company Auditorea Steuerberatungsgesellschaft mbH, with its registered office at Landstraßer Hauptstraße 75-77, 1030 Vienna, Republic of Austria.

The Joint Controllers therefore have a legitimate interest in transferring personal data within the group of undertakings for internal administrative purposes, including the processing of clients' or employees' personal data.

9. Term of retention of personal data

The personal data of the Data Subject shall be retained by the Joint Controllers for as long as is necessary in view of the purpose for which personal data are processed.

The personal data of the Data Subject processed on the basis of an entering-into of an agreement will be retained for the term and duration of performance of the contractual relationship, unless special legal regulations provide for a longer retention period.

In the event of the initiation of judicial or administrative proceedings and the making of legal claims by the Data Subjects or third parties, the Joint Controllers shall retain the personal data of the Data Subject necessary as evidence, until the final conclusion of the legal dispute.

The processing of personal data in the case of granting of a consent is only possible during the period for which the consent was granted or until the withdrawal of the consent.

Immediately after the expiry of the retention period of personal data, but no later than the end of the calendar quarter following the expiry of the retention period, the Joint Controllers shall provide for the erasure of personal data.

10. Profiling

The personal data of the Data Subject may also be processed in an automated manner for the purpose of evaluating certain aspects of the Data Subject (profiling), e.g. to display ads or business offers.

Currently, the Joint Controllers do not perform any profiling.

11. Technical and organisational measures to protect personal data

The Joint Controllers use the latest information technology for the secure retention and transfer of data.

In particular, during their activities, they use up-to-date software that meets the requirements of Privacy by Design and Privacy by Default, standard security measures and regularly evaluate the expertise of their staff who have access to the personal data of the Data Subjects.

12. Rights of the Data Subject

Each Data Subject shall have the following rights:

- right to request access to personal data
- right to rectification of personal data
- right to erasure of personal data
- right to restriction of processing of personal data
- right to portability of his/her personal data
- right to object to the processing of personal data and to a decision based solely on automated processing (profiling)
- right to withdraw his/her consent (if consent is the legal basis of processing)
- right to submit a complaint to the supervisory authority, i.e. the Office of Personal Data Protection of the Slovak Republic

The above rights of the Data Subject are further specified in Articles 15 to 21 of the Regulation. The Data Subject shall exercise these rights in accordance with the Regulation and other applicable laws and regulations.

The Data Subject may exercise his/her rights against the Joint Controllers by means of a written request, by electronic means or orally. The information may be disclosed provided that the Data Subject has established his/her identity.

13. Withdrawal of consent

The Data Subject may withdraw his/her consent at any time; the lawfulness of processing of his/her personal data on the basis of the consent granted shall remain preserved until the moment of withdrawal of the consent.

The consent with the storage of personal data may be withdrawn by the Data Subject at any time by sending a notification to the address of the contact point. In case of doubt as to the identity of the Data Subject, proof of identity of the Data Subject or other means of authentication of the withdrawal of consent is required.

14. The right to information and the right to object

The Data Subject will be provided at any time with free information on what personal data has been obtained about the Data Subject and for what purpose.

The controller contacted by the Data Subject (or the contact point on behalf of the controller) may charge a fee for the disclosure of information only in the cases provided for by the Regulation.

In order to obtain information, the Data Subject must identify himself/herself as the person to whom the information is to be disclosed or prove that he/she is the person entitled to receive the information concerning a third party.

The Data Subject may object to the use of his/her personal data at any time by sending a message to the e-mail address of the contact point: office@auditorea.com.

Blocking and erasure of the personal data of the Data Subject shall be governed by the conditions laid down by law. Blocking the personal data of the Data Subject will in particular ensure that no further information and messages are sent to the Data Subject from the Joint Controllers.

The Joint Controllers wish to remind that the erasure of personal data is only possible after the expiry of the legal or contractual deadlines for their storage.

The legal regulations concerning the processing of personal data are:

1. REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)
2. Act No. 18/2018 Coll. on the Protection of Personal Data, Amending and Supplementing Certain Acts

Subscription to Newsletter by persons under 18 years of age is not permitted.

If you are interested in more detailed information or if you want to exercise your rights, do not hesitate to contact our data protection officer by e-mail, telephone or mail:

name and surname: Dominika Eliášová e-mail: office@auditorea.com telephone: +421 (0)2 / 3211 69 70 address: Agátová 3392/5C, 841 01 Bratislava

As of December 2018, up-to-date information on processing of personal data is published on the website in the GDPR tab www.auditorea.com.

The Terms and Conditions of Protection of Personal Data and Information on Processing have been applied by the Joint Controllers since 25 May 2018 and are regularly reviewed and updated.