

## Data Protection Statement for Clients

This statement describes how

**Grant Thornton Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft**

**Grant Thornton Austria Advisory GmbH**

**Grant Thornton IBD Austria GmbH & Co KG Steuerberatungsgesellschaft**

**Grant Thornton Austria Holding GmbH & Co KG Wirtschaftsprüfungs- und Steuerberatungsgesellschaft**

**Grant Thornton Verax GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft**

Gertrude-Fröhlich-Sandner-Straße 1/Top 13, 1100 Vienna

**Grant Thornton Pfeiffer GmbH Steuerberatungsgesellschaft**

Domplatz 16, 2700 Wiener Neustadt

**Grant Thornton ALPEN-ADRIA Wirtschaftsprüfung GmbH**

August-Jaksch-Straße 2, 9020 Klagenfurt am Wörthersee

(„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. Scope of application

This data protection statement applies to the range of services offered by the above mentioned companies (further referred to as “Grant Thornton Group”), which is available on <http://www.grantthornton.at> and its subdomains (further referred to as “our website”).

### 2. Purposes of data processing

We will process your personal data and/or personal data originating from your sphere 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)
- To advise, consult and represent within the scope of licensed management consulting, inter alia, pursuant to § 136 Austrian Trade Regulation Act (GewO 1994),
- 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 or corporate management
- 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 and provide expert services, inter alia, in the field of bookkeeping and financial statement accounting and in such fields where accounting, business and management knowledge or expertise in other specialized areas of 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,
- To provide forensic services and investigation services,
- To provide services in the field of compliance including compliance management and outsourcing of compliance duties, e.g. according to the Austrian Whistleblower Protection Act (HSchG 2023)
- To act as a mediator

- To provide consulting and services in automatic data processing and information technology
- As well as to perform any engagement pursuant to Section 3 WTBG 2017.

### 3. 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).

### 4. 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.
- as well as to all those recipients to whom the transmission is required within the scope of a specific engagement.

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).

Insofar as it is necessary for the fulfilment of the contract or justified within the legitimate interests of the IBD Group, personal data will be shared with IBD companies within the IBD Group as described in point 1. Furthermore, personal data may also be transmitted to data processors (service providers) appointed by IBD, if they comply with the data protection requirements specified or agreed by IBD in writing and commit to secrecy. For this purpose, a data processing agreement is concluded with the service providers used. A transfer of data to countries outside the EU or the EEA (so-called third countries) only takes place as far as this is necessary to carry out the contract.

## **5. 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.

## **6. Your rights regarding personal data**

Among others, you are entitled

- To verify if and which of your personal data we process, and receive a copy of these data
- To request that your personal data are rectified, amended or erased insofar as they are processed inaccurately or not in conformity with the law
- To request us to restrict the processing of your personal data
- 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
- To request data portability insofar as you are our client
- To know the identity of third parties to whom your personal data are transferred, and
- To lodge a complaint with the data protection authority.

## 7. 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 via eMail at [office1100@at.gt.com](mailto:office1100@at.gt.com):

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for all: Gertrude-Fröhlich-Sandner-Straße 1 / Top 13, 1100 Vienna

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## 8. Updates

This data protection statement can be updated – the most current version can be found at <https://www.grantthornton.at/en/privacy-policy/>

## Confirmation of the data protection declaration

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Place, date

Signature (company stamp)