

Data Protection Declaration

This declaration describes how the Grant Thornton Unitreu Group* ("we") will process your personal data. The declaration is directed to our existing and former clients, interested parties and prospective clients as well as their shareholders, organs and other employees.

1. Purposes of data processing

We will process your personal data for the following purposes:

- To establish, administer and implement a business relationship;
- To strengthen the existing business relationship or to develop a new business relationship or to approach interested parties including information on current legal developments and our range of services (Marketing);
- In case of an already existing assignment for the internal organisation and damage management of our office

and insofar as commissioned by the client:

- For payroll services for clients (including monthly payroll accounting, monthly and annual reports to the authorities, etc.);
- For financial accounting and bookkeeping services for clients;
- For consulting and representation activities in the field of tax law and economic matters;
- For consulting and representation in matters regarding contribution, insurance and benefits of social insurance agencies,
- For representation before administrative courts and authorities and before legally recognised churches and religious communities in matters regarding contributions and before all other official institutions and
- For other advice as well as for the takeover of fiduciary services and for the administration of assets within the scope of Sec 2 WTBG 2017 (Act on Professions in the Field of Public Accounting)
- As well as for any assignment following Sec 2 WTBG 2017
- For the autonomous exercise of any accounting tasks which necessitate assurance by an independent auditor, in particular the legally required and any other officially or privately commissioned audit of bookkeeping, statements of accounts, cost accounting, the calculation and commercial conduct of a company which requires the issuance of an auditors opinion or not, as well as
- For the autonomous conduct of other audits and agreed upon procedures;
- For financial accounting (administrative accounting) including payroll services as well as cost accounting (calculation) including advice in these fields;
- For advice and support in the field of financial reporting and accounting and for the closing of entrepreneurial accounts;
- For rendering all consulting services and activities in connection with managerial accounting;
- For consulting services regarding the implementation and organisation of an internal control system;
- For restructuring consulting, especially for the compilation of redevelopment reports, the organisation of restructuring plans, the audit of restructuring plans and the accompanying control of restructuring plans;
- For advice and representation in currency matters (excluding the representation before ordinary courts);

- For the compilation of expert opinions in the field of accounting, and those areas for whose evaluation expert knowledge regarding accounting or business administration is necessary;
- For the execution of tasks for which other laws explicitly state that they can only be validly carried out by certified general accountants or certified auditors;
- For the takeover of fiduciary services and for the administration of major property items excluding the administration of buildings;
- For advice questions regarding work technology
- For acting as a mediator
- As well as any task commissioned according to § 3 WTBG 2017.

If we collect your personal data directly from you, the provision of the data is basically voluntary. However, we will not be able to carry out our engagement or not completely if you do not provide your personal data.

2. Legal basis for data processing

If you are an interested party or a prospective client we will process your contact-data for direct advertising by means of electronic mail or contact by phone only with your consent following Sec. 6 para 1 of the General Data Protection Regulation (GDPR).

If you are our client we will process your personal data as this is necessary to execute the contract we have with you (Sec. 6 Para. 1 lit. b GDPR).

Furthermore, we process your personal data based on the legitimate interest of fulfilling the purposes as listed in point 1 (Sec. 6 Para. 1 lit. b GDPR) and on the legal basis of WTBG 2017 (Sec. 9 para. 2 lit. g GDPR).

3. Transfer of your personal data

If imperative regarding the purposes mentioned in point one we will transfer your personal data to the following recipients:

- IT-service providers engaged by us as well as other service providers in connection with marketing activities,
- Administrative authorities, courts and public corporations,
- Public Accountants and tax advisors for auditing purposes,
- Insurance companies by reason of the conclusion of an insurance contract over the benefits or occurrence of the insured event (e.g. liability insurance),
- Clients, insofar as relating to data of shareholders, organs or other employees of the respective client,
- Cooperation partners and legal representatives acting on our behalf,
- Other recipients as determined by the client (i.e. group companies of the client),
- Furthermore personal data of employees of our clients within the framework of payroll services:
 - Creditors of the employee as well as potential other parties related within legal prosecution, also in voluntary cession of salaries for due receivables,
 - Organs of the workforce and legal representation,
 - Insurance companies within existing group- or individual insurance as well as employee pension funds,
 - Banks dealing with the payment to the employee or to third parties,
 - Company doctors and employee pension funds,
 - Co-insured persons and
- Additionally in the field of financial and administrative accounting for clients:

- Collection agencies for debt collection,
- Banks on behalf of the client,
- Factoring-companies, assignees and leasing companies.

Some of the above mentioned recipients can be based outside of Austria and process your personal data outside of Austria. The data protection level of other countries may not be aligned to the Austrian. Therefore we take measures to guarantee that all recipients offer an adequate level of data protection. To this end we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC). These are available upon request (see point 6).

4. Storage period

We basically store your personal data until the end of the business relationship for which we collected your data or until expiry of the applicable legal limitation and retention periods, furthermore until the settlement of possible litigations for which these data could be evidence. If you are a client, former client, interested party or prospective client or a contact person of one of the aforementioned, we store your personal data for marketing purposes until revocation or the revocation of your consent if the marketing measures were carried out based on your consent.

5. Your rights in connection with personal data

You are amongst other things entitled to (i) check whether we process your personal data and which and to receive copies thereof, (ii) demand correction, amendment or deletion of your personal data if they are untrue or not processed in legal conformity, (iii) demand from us to limit the processing of your personal data, (iv) in certain conditions to revoke the processing of your personal data or to revoke the prior given consent to process your data, whereby a revocation does not affect the legality of the processing before the revocation, (v) demand data portability insofar as you are our client (vi) to know the identity of third parties to whom your personal data are sent to and (vii) file a complaint at the data protection authority.

6. Our contact data

Should you have any questions regarding this declaration or want to file requests, please refer directly to us via:

Grant Thornton Unitreu GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Rivergate, Handelskai 92, Gate 2, 7A
A-1200 Wien
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* The Grant Thornton Unitreu group consists of the following companies:

- Grant Thornton Unitreu GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft based in Vienna and registered under FN 115339t at the Commercial Court of Vienna.
- Grant Thornton Wirtschaftsprüfungs- und Steuerberatungs GmbH & Co KG based in Vienna and registered under FN 376521h at the Commercial Court of Vienna.
- Grant Thornton Unitreu Bruck Wirtschaftsprüfungs- und Steuerberatungs GmbH based in Bruck an der Leitha and registered under FN 354843d at the Court of Korneuburg
- gmc-unitreu Wirtschaftsprüfungs- und Steuerberatungs GmbH based in Vienna and registered under FN 230316a at the Commercial Court of Vienna
- Jonasch - Platzer - Grant Thornton Wirtschaftsprüfungs- und Steuerberatungs GmbH & Co KG based in Vienna and registered under FN 376505i at the Commercial Court of Vienna
- Mag. Karl Newertal Steuerberatungs-GmbH based in Bruck an der Leitha and registered under FN 247180a at the Court of Korneuburg