

Data privacy statement for clients

This statement describes how PKF Österreicher & Partner GmbH & Co KG Wirtschaftsprüfung und Steuerberatung, Hegelgasse 8, 1010 Vienna and PKF IT Solutions GmbH, Hegelgasse 8/10, 1010 Vienna ("we") processes your personal data. This statement is addressed to our existing and former clients, prospective clients and interested parties as well as their shareholders, management bodies and other employees.

1. Purposes of data processing

We will process your personal data for the following purposes:

- to establish, manage and perform our business relationship;
- to strengthen our existing client relationship or to establish a new one or to approach prospective clients, including by providing information on current legal developments and our range of services (marketing);
- where we have already been engaged, for our own internal organisation and our firm's claims management

and where engaged by the client in each of the following cases:

- to perform payroll accounting for clients (including monthly payroll, monthly and annual reports to authorities etc.);
- to perform financial and business accounting for clients;
- to perform advisory and representational work in the field of tax law and business matters;
- to advise and represent clients in respect of social contributions, insurance and pay-out matters with social insurance providers;
- to represent clients before administrative courts and authorities and before legally recognised churches and religious communities in the realm of contributions, and to represent clients before all other regulatory bodies and
- to provide clients with other advice and to assume fiduciary duties and manage assets within the scope of authorisation under sec. 2 of the Chartered Accountants Profession Act 2017 [German acronym: WTBG 2017];
- and for each task assigned under sec. 2 WTBG 2017
- to independently perform auditing work requiring the provision of an opinion of an independent auditor, in particular statutory and other accounting audits based on public or private mandates, preparation of financial statements, cost accounting and commercial management of business entities, with or without the issuance of a formal auditor's certificate, and
- to independently perform other audits and agreed investigative work;
- to perform financial accounting (administrative accounting) including payroll accounting and to perform cost accounting (cost calculation), including advising clients in these areas,
- to provide advice and assistance in the field of accounting and financial statements and to prepare financial statements based on a company's books,
- to provide all advisory services and work related to corporate accounting
- to provide advice on establishing and organising an internal control system,



- to provide advice on corporate restructuring, in particular to prepare reorganisation reports, to organise restructuring plans, to review restructuring plans and to provide accompanying controls on the execution of such plans,
- to provide advice and representation in foreign currency matters (not including representation before the ordinary courts),
- to provide expert opinions in the fields of bookkeeping and accounting and in those areas in which professional judgement requires knowledge of accounting or business administration,
- to perform those auditing tasks to which other statutes expressly refer with the requirement that they can only be validly performed by accountants or auditors,
- to assume fiduciary duties and to administer assets, with the exception of property management,
- to provide advice on work-related questions and
- to serve as a mediator
- and to perform every task instructed under sec. 3 WTBG 2017.

If we collect your personal data from you, as a general rule, your provision of such data is always voluntary. However, we will not be able to perform or fully perform our mandate if you do not provide your personal data to us.

2. Legal bases for processing

If you are an interested party or potential future client, we will only use your contact details for purposes of direct mailing by e-mail or for contacting you by telephone with your consent pursuant to Art. 6 (1) (a) of the General Data Protection Regulation (“GDPR”).

If you are our client, we process your personal data because it is necessary to do so to perform the contract concluded with you (Art. 6 (1) (b) GDPR).

In addition, we process your personal data based on our predominant legitimate interest in achieving the purposes referred to in section 1 (Art. 6 (1) (f) GDPR) and on the legal basis of the WTBG 2017 (Art. 9 (2) (g) GDPR).

3. Transfer of your personal data

Where absolutely necessary for the purposes referred to in section 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 and public law entities,
- chartered accountants for auditing purposes,
- insurance providers when an insurance policy is taken out, or regarding the pay-out or the occurrence of an insured event (e.g. liability insurance),
- clients, where the data in question are the data of shareholders, management bodies or officers or other employees of the client in question,
- business associates and legal representatives working for us,
- subcontractors
- other recipients identified by clients (e.g. group companies of the client),

In addition, in cases involving personal data of employees of our clients in the payroll sector:

- creditors of the employee and other parties who may possibly be involved in enforcement of legal rights, including in the case of voluntary assignments of salary or wages for mature claims,
- bodies representing interests on a corporate or statutory basis,
- insurance providers in connection with an existing group or individual insurance as well as employee pension funds (EPFs),
- banks dealing with payments to employees or third parties,
- company physicians and pension funds,
- co-insured parties and

In addition, in the realm of financial accounting and bookkeeping for clients:

- collection agencies involved in collecting debts,
- banks at the direction of the client,
- factoring entities, assignees and leasing companies.

Some of the above recipients may be located outside Austria or may process your personal data outside Austria. The level of protection in other countries may not be the same as that in Austria. We therefore take steps to ensure that all recipients provide an adequate level of data protection. For example, we conclude contracts using standard contract clauses (2010/87/EC and/or 2004/915/EC). These are available upon request (see sec. 6).

4. Storage period

As a general rule, we store your personal data until termination of the business relationship in the course of which we collected your data or until expiry of the applicable statutory limitation and retention periods; in addition, we store your data until termination of any legal disputes in which the data is required as proof. If you are a client, a former client, interested party or potential future client or a contact at one of the aforementioned, we store your personal data for marketing purposes until you object or revoke your consent where the marketing activity is undertaken on the basis of your consent.

5. Your rights in connection with personal data

You have the right *inter alia* to (i) verify whether and what personal data about you we process, and you have the right to obtain copies of that data, (ii) to request rectification, extension or erasure of your personal data if they are incorrect or have not been processed in a legally compliant way, (iii) to require us to restrict the processing of your data, (iv) in certain circumstances, to object to the processing of your personal data or to revoke the consent previously given for processing it; any revocation will not affect the lawfulness of the processing undertaken prior to the revocation, (v) to request data portability if you are our client, (vi) to learn the identity of third parties to whom your personal data is transferred and (vii) to lodge a complaint with a data protection authority.



6. Our contact details

If you should have any questions regarding this statement or wish to submit requests to us, please contact:

PKF Österreicher & Partner GmbH & Co KG Wirtschaftsprüfung und Steuerberatung

PKF IT Solutions GmbH

Hegelgasse 8

1010 Vienna

Tel: +43/(0)1/512 87 80

Fax: +43/(0)1/512 43 44

E-Mail: datenschutz@pkf.at