

Data protection information sheet for clients of Deloitte Austria according to Article 13 and 14 of the General Data Protection Regulation (“GDPR”)

In the following Deloitte Austria informs you about the collection of your personal data (by Deloitte itself or in the form of transmission to Deloitte by Deloitte's clients) and how they are processed. This data protection information sheet is aimed at our existing and former clients, prospective clients and potential future clients, as well as their respective shareholders, executive bodies and other employees as well as to any person about whom we receive personal data given by our clients or whose data we collect ourselves from other data sources. Since Deloitte Austria provides its services by different (affiliated) Deloitte companies (Deloitte Services Wirtschaftsprüfungs; Deloitte Tax Wirtschaftsprüfungs GmbH; Deloitte Consulting GmbH; Deloitte Financial Advisory GmbH; Deloitte Wirtschaftsprüfungs Styria GmbH; Deloitte Oberösterreich Wirtschaftsprüfungs GmbH; Deloitte Salzburg Wirtschaftsprüfungs GmbH; Deloitte Tirol Wirtschaftsprüfungs GmbH) depending on the individual areas (tax consulting; auditing; financial advisory; consulting; risk advisory) and the place of assignment, this data protection information sheet applies equally to all of the above-mentioned Austrian Deloitte companies in the contract or document applicable to the respective Deloitte company.

1. Purpose of data processing

We will process your personal data for the following purposes.

In general:

- to establish, manage and settle the business relationship;
- to strengthen the existing client relationship or to establish new client relationships or to approach interested parties, including information on current legal developments and our range of services (marketing);
- in the event that an engagement has already been commissioned for internal organisation, for risk management and management of damages of the client or the firm that may have occurred or threaten to occur.

Especially for the field of auditing services:

- to independently carry out any work on behalf of an independent auditor which requires the assurance of an independent auditor, in particular any statutory or private/public contract based audit of the accounting records, financial statements, cost accounting, costing and commercial conduct of companies, which are combined with an audit certificate or not;
- for the independent performance of other inspections/audits and agreed inspection/audit actions;
- for pagatoric accounting (business accounting) including payroll accounting and imputed accounting (costing), including consulting in these areas;
- for advice and assistance in the field of accounting and bookkeeping and for the financial statements of business books;
- to provide all consulting services and activities in connection with business accounting;
- to advise on the establishment and organisation of an internal control system;
- for remediation consulting, in particular for the preparation of remediation reports, for the organization of remediation plans, for the examination of remediation plans and for the accompanying control during the implementation of remediation plans;
- for advice and representation in foreign exchange matters (without representation before ordinary courts);
- to provide expert opinions in the fields of bookkeeping and accounting and in those areas for whose professional assessment knowledge of accounting or business administration is required;
- to carry out the work of an accountant or auditor which is referred to in other laws with the express provision that it can only be validly carried out by auditors or chartered accountants;
- for the assumption of fiduciary duties and for the management of assets with the exception of the management of buildings;
- for advice on technical work issues;

- to work as a mediator;
- for each commissioned task according to § 3 of the Austrian WTBG 2017.

As far as we collect your personal data from you, the provision of your data is in principle voluntary. However, if you do not provide us with your personal information, we may not be able to fulfil our order at all or completely.

2. Legal basis of data processing

If you are an interested party or a potential future client, we will process your contact data for the purpose of direct advertising via e-mail or telephone contact only with your consent (Art. 6 par. 1 lit. a GDPR).

If you are our client, we process your personal data because this is necessary to fulfil the contract concluded with you (Art. 6 par. 1 lit. b GDPR).

In addition, we process your personal data on the basis of our predominant legitimate interest in achieving the purposes stated under point 1 (Art. 6 par. 1 lit. f GDPR) and on the legal basis of the Austrian WTBG 2017 (Art. 9 par. 2 lit. g GDPR).

3. Transmission of your personal data

As far as this is absolutely necessary for achieving the purposes mentioned under point 1, we will transmit 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 bodies;
- quality assurance auditors for carrying out quality assurance audits in accordance with the Austrian APAG and other mandatory statutory regulations;
- insurances in connection with the conclusion of an insurance contract for the benefit or the occurrence of the insured event (e.g. liability insurance);
- clients, as far as it concerns data of the partners, executive bodies and other employees of the respective client;
- cooperation partners, service providers and legal representatives working for us;
- to the group auditor and other auditors involved;
- other individually determined recipients (e.g. group companies of the client);
- the relevant member companies from the worldwide Deloitte network, which consists of Deloitte Touche Tohmatsu Limited ("DTTL") and the member companies of DTTL and their affiliated companies;
- operators of digital data exchange platforms.

Some of the recipients mentioned above may be outside Austria or may process your personal data outside of Austria. The level of data protection in other countries may not be the same as in Austria. We therefore take measures to ensure that all recipients offer an adequate level of data protection. For example, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC). These are available on request (see point 6.).

4. Storage duration

We store your personal data until the end of the business relationship within the scope of which we have collected your data or until the expiry of the applicable statutory limitation and storage periods, beyond that until the end of any legal disputes in which the data is required as evidence and in any case for the duration of statutory warranty periods or contractually agreed warranty periods. If you are a client, former client, interested party or potential future client or a contact person of one of the aforementioned persons, we store your personal data for marketing purposes until you object or revoke your consent, provided that the marketing measure is based on your consent and provided that exceptionally there is no other legal basis for storing the data.

5. Your rights in connection with personal data

Among other things, you are entitled (i) to check whether and what personal data we process about you and to receive copies of this data, (ii) to request the correction, supplementation or deletion of your personal data if they are incorrect or if they are not processed in accordance with the law, (iii) to request us to restrict the processing of your personal data, (iv) to object in certain circumstances to the processing of your personal data or to revoke the consent previously given for the processing, whereby a revocation does not affect the legality of the processing that took place before the revocation, (v) to demand data transferability if you are our client, (vi) to know the identity of third parties to whom your personal data is transferred, and (vii) to lodge a complaint with the data protection authority.

6. Our contact details

If you have any questions regarding this statement or would like to file any requests, please contact the Deloitte company working for you or on your behalf:

- Deloitte Audit Wirtschaftsprüfungs GmbH: office@deloitte.at, Renngasse 1, 1010 Vienna
- Deloitte Wirtschaftsprüfungs Styria GmbH, graz@deloitte.at, Paulustorgasse 10, 8010 Graz
- Deloitte Oberösterreich Wirtschaftsprüfungs GmbH: oberoesterreich@deloitte.at, Johann-Konrad-Vogel-Straße 7-9, 4020 Linz
- Deloitte Salzburg Wirtschaftsprüfungs GmbH: salzburg@deloitte.at, Ignaz-Rieder-Kai 13A, 5020 Salzburg
- Deloitte Tirol Wirtschaftsprüfungs GmbH: tirol@deloitte.at, Wilhelm Greil Strasse 15, 6020 Innsbruck

Alternatively, you can also contact our Group Privacy Officer at Deloitte Services Wirtschaftsprüfungs GmbH, office@deloitte.at, Renngasse 1, 1010 Vienna. Our Group Privacy Officer acts as Data Protection Officer for all of the aforementioned affiliated Deloitte companies.