



Data Protection Infor- mation

KPMG AG Wirtschaftsprüfungsgesellschaft

Data protection information for data subjects

KPMG AG Wirtschaftsprüfungsgesellschaft (KPMG) has implemented the requirements set forth under the European General Data Protection Regulation (EU GDPR) and other legal requirements relating to the protection of personal data. In particular, technical and organisational security measures have been implemented, which correspond with the current security standards.

Using the following data protection notices we would like to provide you with some information about the processing of personal data by KPMG in the course of our general business activities and for the purpose of providing services as part of our audit engagement, and we will also provide you with more information about data subject rights:

1. Who is responsible for data processing?

KPMG AG Wirtschaftsprüfungsgesellschaft
Klingelhöferstrasse 18
10785 Berlin
Phone: +49 30 2068-0
Fax: +49 30 2068-2000
E-Mail: information@kpmg.de

2. How can I contact the data protection officer?

Either using the postal address set out under 1. or by email (address: datenschutz@kpmg.com).

3. Which personal data do we process?

The term "personal data" in this document is taken to mean personal data within the meaning of Art. 4 no. 1 EU GDPR. This is any information that relates to a (natural) person and using which this person could be directly or indirectly identified.

As part of our general business activities and for the purpose of providing services to our clients, alongside contact details such as names, addresses, telephone numbers and email addresses we also process information such as bank and payment details, additionally further details on personal and professional relationships are also processed where these are relevant for the service performance.

In many cases it is not always possible or it is sometimes unreasonable to anonymise or pseudonymise data when carrying out our business activities. Moreover, owing to statutory and professional requirements we are obliged to process certain personal data regarding an individual, e.g. to implement our obligations pursuant to the German Anti-Money Laundering Act [GwG] and our professional independence requirements.

4. For what purpose do we process personal data and on what legal basis?

As an audit firm we process personal data as part of our general business activities and for the purpose of providing services to our clients in the fields of audit, tax and advisory (Section 2 of the German Public Accountant Act [WPO]) based on the legal bases listed hereinafter:

a) *Data subject consent (Art. 6 (1) sentence 1 letter a), Art. 7 EU GDPR)*

For certain professional services (e.g. tax advisory for employees seconded abroad) and activities pertaining to our general business activities (e.g. KPMG newsletters) KPMG processes the personal data on the basis of the informed consent of the data subject, which has been expressly provided by the data subjects concerned.

b) *Fulfillment of contractual obligations (Art. 6 (1) sentence 1 letter 1b) EU GDPR)*

The processing of personal data takes place to execute a contract or when a contractual relationship is initiated with a natural person. The scope and particulars of the data processing can be found in the respective contract and where appropriate in the corresponding engagement terms.

c) *Compliance with legal requirements (Art. 6 (1) sentence 1 letter 1c) EU GDPR)*

As an audit firm KPMG is subject to statutory requirements which can lead to an obligation to process personal data (e.g. German Public Accountant Act, Professional Charter for Auditors/Chartered Accountants, German Anti-Money Laundering Act). Based on these requirements, KPMG is obliged in particular to properly retain and document all of the services it provides, and archives documents and work results in appropriate IT systems and, if necessary, also in hardcopy. In order to ensure our independence required in compliance with the rules of professional conduct, when entering into an engagement we conduct a check for any possible conflict of interest in the course of which personal contact data is also processed.

d) *Fulfillment of legitimate interests (Art. 6 (1) letter 1f) EU GDPR)*

As part of its general business operations and for the purpose of providing services to our clients, KPMG processes personal data based on a balancing of interests, provided that the legitimate interests of the data subjects do not outweigh this. In this case, KPMG's specific interest largely lies in the fulfillment of our contractual obligations towards our clients. KPMG generally only processes personal data that is made available by clients to the extent that this is also actually required for the service performance.

In order to safeguard the legitimate interests of data subjects impacted by the data processing carried out by KPMG, KPMG, as an audit firm and an organisation subject to professional secrecy, is subject to binding statutory requirements under professional rules of conduct as well as professional oversight, and is obliged to provide all of its services, along with the corresponding processing of personal data, in an independent, diligent and confidential manner. All KPMG employees have received training on compliance with the statutory data protection requirements and are obliged to maintain confidentiality. KPMG's technical and organisational measures to protect personal data have been certified in accordance with ISO 27001.

5. To whom are personal data disclosed?

Personal data may be disclosed to the following recipients whilst still adhering to the statutory and professional duties of confidentiality:

- Member firms of the global KPMG network (KPMG International). An overview of all member firms of KPMG International and their locations can be found using the following [Link](#).
- KPMG subsidiaries or associates, e.g. KPMG IT Service GmbH, which operates and manages KPMG IT infrastructure.
- Where required, authorities, courts or other public bodies in Germany and abroad.
- Further IT service providers and other processors strictly only when required, e.g. hosting, cloud services, file deletion, archiving, specialist service providers (e.g. for tax advisory clients), public relations (e.g. sending of newsletters, client information, studies).

By involving service providers in KPMG's data processing processes, KPMG's high standards of data protection are contractually transferred to the service provider. For contract data processing pursuant to Article 28 EU GDPR, legally standardised data protection contracts are agreed.

6. Will data be transferred to a third country or international organisation?

The transfer of personal data to countries outside of the European Economic Area (EEA) can only take place where this is required for the management of engagements, where consent has been provided and in order to comply with statutory requirements (e.g. checks for conflicts of interests in compliance with the rules of professional conduct) or where processors are called in.

Each member firm of KPMG International has undertaken to adhere to the minimum standards of data protection. Their main obligations in this regard are contained in the KPMG Data Protection Guidelines and in the contractual clauses on data protection (Inter Firm Agreement about Data Protection) of KPMG International. In substantive terms, these are data protection safeguards within the meaning of Art. 46 (1) EU GDPR, which provide a legitimate basis for international data transfers. The Berlin Commissioner for Data Protection and Freedom of Information, as the competent supervisory authority for KPMG, has reviewed and approved the agreement and the measures related therewith.

For service providers (including the usage of cloud services) outside of the EEA the appropriate level of data protection required pursuant to EU data protection law is ensured by complying with the requirements set forth under Art. 45 et seqq. EU GDPR, normally by agreeing EU model clauses within the meaning of Art. 46 (2) letter c) EU GDPR.

7. How long will the personal data be stored for?

KPMG stores personal data for as long as it is required for the performance of the respective service relationship. This is subject to the statutory and/or professional retention obligations (e.g. ten years pursuant to Section 51b (2) of the German Public Accountant Act [WPO]).

8. What data protection rights do data subjects have?

Data subjects are afforded rights of access pursuant to Art. 15 EU GDPR regarding the processing of their personal data by KPMG (in the event that processing takes place this also extends to the purpose of the processing, any possible recipients and the expected duration of the storage of the data). Data subjects are also afforded rights to rectify incorrect data (Art. 16 EU GDPR), erasure rights (Art. 17 EU GDPR), rights regarding restriction of processing and the data portability of the data compiled (Art. 18, 20 EU GDPR) and the right to object against the use of their data for marketing purposes and due to a legitimate interest (Art. 21 EU GDPR). Any consent issued to KPMG can be revoked at any time with future effect. In order to safeguard these rights any data subject can contact the KPMG data protection officer (see note 2). Furthermore, they also have the right to complain to a data protection supervisory authority. Data subjects can

lodge their complaint with the competent data protection supervisory authority in their place of residence or with any other data protection supervisory authority. The competent data protection supervisory authority for KPMG is the Berlin Commissioner for Data Protection and Freedom of Information.