

data protection declaration for clients (translation of German version)

This declaration declares the data processing of wt-partner.net Wirtschaftsprüfung und Steuerberatung GmbH (in the following “we”), 1060 Wien (Vienna), Mollardgasse 54/Haus 2 concerning personal data. This declaration is applicable for our clients and our future clients as well as your shareholders, company bodies and other manpower.

1. purpose of data processing

We will process your personal data for the following purposes:

- of establishing and administrating as well as for executing our business relationship
- of reinforcing the client relationship as well as improving a new client relationship or coming to interested parties including information of latest legal opinions or our services (marketing)
- in case of an existing client relationship for our internal organisation and claims management of our company

and if the client commissions:

- for payroll accounting (including monthly payroll accounting, monthly and annual declarations to authorities, etc.);
- for financial accounting required;
- for the exercise of advisory- and representation services subject to tax law and financial and economic matters
- for the exercise of advisory- and representation services regarding contribution questions, insurance questions and claims affairs in front of the Social Security Agencies,
- for representation to administrative agencies and administrative courts, contributory matters in connection with legally recognised churches and religious communities and to all the other institutions active in this field
- for other advisory services as well as taking over trustee services and asset management mandates within the entitlement according to Section 2 of the Act on Professions in the Field of Public Accounting (WTBG 2017) in the currently valid version
- as well as each services according to Section 2 of the Act on Professions in the Field of Public Accounting (WTBG 2017) in the currently valid version
- for independent exercise of work in the Field of Public Accounting, which acquire assurance services of an independent auditor, especially legally required audits; furthermore audits of accounting, financial statements, cost accounting, calculations and the commercial management of companies in the public or private sector, where a formal audit opinion or no formal audit opinion will be issued as well as
- for independent exercise of other audit services or agreed upon procedures
- for financial accounting including payroll and cost accounting including advisory services in this field
- for advisory services and assistance services in the field of financial reporting and preparation of financial statements
- for advisory services and work subject to managerial accounting
- for advisory services subject to implementation and organisation of an internal control system

- for restructuring consulting, especially for preparing redevelopment reports, organisation, implementation and accompanying controls of restructuring plans and audit thereof
- for advisory services and representation subject to currency matters without representation in front of Courts
- for expert opinions in the field of financial accounting and managerial accounting as well as business administration
- for work in the field of Field of Public Accounting, where other laws expressly refer to the Act on Professions in the Field of Public Accounting
- for trustee services and asset management mandates except management of buildings
- for advisory services subject to payroll accounting questions
- for activity as a mediator
- as well as each services according to Section 3 of the Act on Professions in the Field of Public Accounting (WTBG 2017) in the currently valid version

As long as we collect your personal data from you personally you provide such data on a voluntary basis. We would like to inform you that we are unable or partly unable to provide our services in case you do not provide your personal data.

2. Legal bases for data processing

In case you are an interested person or potential client we will use/process your personal contact data for direct marketing purposes by the way of e-mailing or phoning subject to your explicit consent according to Article 6 para 1 sub para a) General Data Protection Regulation (GDPR).

In case you are one of our client, we process your personal data exclusively on the basis of a justification principle laid down in Article 6 para 1 sub para b) GDPR, primarily for the purpose of providing the contractually guaranteed services [text of the GDPR: processing is necessary for the performance of a contract to which the data subject is party or in order to take steps at the request of the data subject prior to entering into a contract]

Furthermore we process your personal data on the basis of legitimate interests of us subject to Article 6 para 1 sub para f) GDPR in order to fulfil the purposes named in 1. purpose of data processing and on the legal basis of the Act on Professions in the Field of Public Accounting (WTBG 2017) (Article 9 para 2 sub para g GDPR).

3. transmission of your personal data

As long as it is necessary according to 1. purpose of data processing we will transmit your personal data to the following third parties:

- EDP help services
- provider of IT technology and IT security companies as long as it is strictly necessary and fairly to assure data protection
- provider of marketing activities
- administrative authorities, courts, public corporations
- public accountants for audits
- insurance companies in case of conclusion of an insurance contract and occurrence of an insured risk (f.ex. liability insurance)
- clients as long as personal data concerning shareholders, company bodies and other manpower of the client

- cooperation partners of us and lawyers we work together
- other parties defined from the client (f.ex. group companies of the client)
- additional personal data of employees in case of payroll accounting for our client:
 - creditors of the employee, assignees, third party debtors and other persons in case of voluntary assignments for due receivables
 - organs of voluntary representations of the interests of members or legal representative bodies
 - Social Security Agencies as well as employee pension funds
 - banks in connection with paying the salary/wage to the employee or third parties
 - company doctors and pension funds
 - additional insured persons and
- additional in case of financial accounting for clients:
 - debt collection companies for debt collection
 - banks in order of the client
 - factoring companies, assignees and leasing companies

Some of the above mentioned third parties may be seated outside Austria and process your personal data outside Austria. The level of data protection in other countries may not be on the level in Austria. Therefore we do our utmost to assure that these companies also provide an adequate level of data privacy protection. Therefore we will conclude Standard Contractual Clauses (2010/87/EC and/or 2004/915/EC). If applicable we will provide on your request (see 6. our contact data).

4. duration of data storage

In general we store your personal data until the end of the client relationship where we collected your personal data or if applicable until the end of imperative legal provisions regarding limitation periods and retention periods; furthermore we will store until the end of possibly litigations, where your personal data are needed as an evidence. As long as you are a client, a former client, an interested person or a potential future client or contact person of one of the before mentioned persons we store your personal data for marketing purposes until your disagreement or revocation of your consent as long as the marketing activity is based on your consent.

5. rights of the parties concerned

As far as we are controller of the data, the client, the former client, the interested person or the potential future client or the contact person of one of the before mentioned persons has the following rights towards us, as long as these do not violate legal regulations:

- right to be informed, whether, and if so which, personal data are processed;
- right to receive copies of the stored personal data;
- right to obtain the rectification and erasure of the personal data;
- right to restrict the processing of the personal data;
- right to data portability;
- under certain conditions the right to object to processing personal data;
- right to object the consent given at any time without affecting the legality of the processing until the consent is revoked;
- right to get information about the identity of third parties to whom the personal data are transmitted
- right to lodge a complaint with a supervisory authority

6. our contact data

In case of questions to the declaration or filing an application please contact:

wt-partner.net Wirtschaftsprüfung und Steuerberatung GmbH
1060 Wien (Vienna), Mollardgasse 54/Haus 2
office@wt-partner.net