

## **Mandatory information acc. to Art. 12 ff. DS-GVO**

### **Contact details of the Responsible Person**

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### **Contact details of the Data Protection Officer**

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### **Where do we obtain your personal data from?**

The collection of your data takes place in principle with you. The processing of the personal data provided by you is necessary for the fulfilment of the contractual obligations arising from the contract concluded with us. Due to your obligations to cooperate, it is essential to provide the personal data requested by us, in order for us to be able to fulfil our contractual obligations. Otherwise, accounting and/or tax disadvantages for you can no longer be excluded.

The provision of your personal data is necessary within the framework of pre-contractual measures (e.g., master data entry in the prospect process). If the requested data is not provided by you, a contract cannot be concluded.

In order to provide our services, it may be necessary to process personal data that we have received from other companies or other third parties, e.g., tax offices, your business partners, etc., permissibly and for the respective purpose.

Furthermore, we may process personal data from publicly accessible sources, e.g., Internet sites, which we use permissibly and only for the respective contractual purpose.

### **Purposes and legal basis of the processing**

The personal data provided by you will be processed in accordance with the provisions of the European Data Protection Regulation (DS-GVO) and the Federal Data Protection Act (BDSG):

**Based on a consent (according to Art. 6 para. 1 lit. a DS-GVO)**

The purposes of the processing of personal data result from the granting of consent. A given consent can be revoked by you at any time with effect for the future. Consents given prior to the application of the DS-GVO (25 May 2018) may also be revoked. Processing that took place before the revocation remains unaffected by the revocation. Example: Sending of a newsletter, release from professional secrecy to pass on the data provided by you to third parties at your request (e.g., banks, insurance companies, shareholders, etc.).

**To fulfil contractual obligations (according to Art. 6 para. 1 lit. b DS-GVO)**

The purposes of the data processing result on the one hand from the introduction of pre-contractual measures which precede a contractually regulated business relationship and on the other hand from the fulfilment of the obligations from the contract concluded with you.

**On the basis of legal requirements (according to Art. 6 para. 1 lit. c DS-GVO) or in the public interest (according to Art. 6 para. 1 lit. e DS-GVO)**

The purposes of data processing arise from legal requirements or are in the public interest (e.g., compliance with storage obligations, proof of compliance with the tax consultant's duties to provide information and advice).

**As part of the balancing of interests (according to Art. 6 para. 1 lit. f DS-GVO)**

The purposes of the processing result from the protection of our legitimate interests. It may be necessary to process the data provided by you beyond the actual fulfilment of the contract. Our legitimate interest may be used to justify the further processing of the data provided by you, provided that your interests or fundamental rights and freedoms do not prevail. Our legitimate interest may be in individual cases: Assertion of legal claims, defence against liability claims, prevention of criminal offences.

**Who receives the personal data provided by you?**

Within our company, those areas which require the personal data provided by you are given access to it in order to fulfil their contractual and legal obligations and which are entitled to process this data.

In fulfilment of the contract concluded with you, only those bodies that need the data provided by you for legal reasons, e.g. tax authorities, social insurance carriers, competent authorities and courts, will receive it.

As holders of professional secrecy, we are obliged to observe and implement professional secrecy. Other recipients will only receive the data provided by you at your request if you release us from professional secrecy.

As part of our service provision, we commission contract processors who contribute to the fulfilment of contractual obligations, e.g., computer centre service providers, EDP partners, document shredders, etc., to process your data. These contract processors are contractually obliged by us to maintain professional secrecy and to comply with the requirements of the DS-GVO and the BDSG.

## **Is the data provided by you transmitted to third countries or international organizations?**

The data provided by you will never be transferred to a third country or an international organisation. If in individual cases, you wish the data provided by you to be transferred to a third country or an international organisation, we will only do so with your written consent and release from professional secrecy.

## **Does automated decision-making, including profiling, take place?**

No fully automated decision-making (including profiling) in accordance with Art. 22 DS-GVO is used to process the data you provide.

## **Duration of processing (criteria for deletion)**

The processing of the data provided by you takes place as long as it is necessary to achieve the contractually agreed purpose, in principle as long as the contractual relationship with you exists. After termination of the contractual relationship, the data provided by you will be processed to comply with legal storage obligations or on the basis of our legitimate interests. After the expiry of the statutory retention periods and/or the loss of our legitimate interests, the data provided by you will be deleted.

Expected periods of the storage obligations applicable to us and our legitimate interests:

- Compliance with commercial, tax and professional retention periods. The periods specified there for storage or documentation are between two and ten years.
- Preservation of evidence within the framework of the statute of limitations. According to § 195 ff. of the German Civil Code (BGB), these limitation periods can be up to 30 years, whereby the regular limitation period is three years.

## **Information about your rights**

- Right to **information** acc. to Art. 15 DS-GVO:
  - You have the right, upon request and free of charge, to obtain information whether and which data about you is stored and for what purpose it is stored.
- Right to **rectification** acc. to Art. 16 DS-GVO:
  - You have the right to demand the immediate correction of your incorrect personal data from the person responsible. Taking into account the purposes of the processing, you have the right to request the completion of incomplete personal data - also by means of a supplementary declaration.
- Right to **cancellation ("right to be forgotten")** acc. to Art. 17 DS-GVO:

You have the right to demand that the person responsible delete your data immediately. The person responsible is obliged to delete personal data immediately if one of the following reasons applies:

  - a) The purposes for which the personal data were collected do not apply
  - b) You revoke your consent to the processing. There is no other legal basis for the processing.
  - c) You object to the processing. There is no other legal basis for the processing.
  - d) The personal data have been processed unlawfully.
  - e) The deletion of personal data is necessary to fulfil a legal obligation under Union law or the law of the Member States to which the controller is subject.

- f) The personal data have been collected in relation to information society services offered in accordance with Article 8(1).

- Right to **limitation of processing** acc. to Art. 18 DS-GVO & § 35 BDSG:

You have the right to demand the restriction of processing if one of the following conditions is met:

- a) The correctness of the personal data is questioned by you.
- b) The processing is unlawful; however, you refuse to delete it.
- c) Personal data is no longer required for the purposes of processing; however, you need the data to assert, exercise or defend legal claims.
- d) You have entered an objection against the processing acc. to Art. 21 para. 1 DS-GVO. As long as it is not yet clear whether the justified reasons of the person responsible outweigh those of you, the processing will be restricted.

- Right to **data portability** acc. Art. 20 DS-GVO:

You have the right to receive the data provided by you in a structured, common and machine-readable format from the person responsible. Forwarding it to another responsible person may not be hindered by us.

- **Right of objection** acc. to Art. 21 DS-GVO:

For this purpose, please contact the person responsible for processing (see above).

- **Right of appeal** to the supervisory authority acc. to Art. 13 para. 2 lit. d, 77 DS-GVO

i. V. m § 19 BDSG:

If you are of the opinion that the processing of your data violates the DS-GVO, you have the right to file a complaint with the supervisory authority. To do so, please contact the responsible supervisory authority.

- **Withdrawal of consent** acc. to Art. 7 para. 3 DS-GVO:

Is the processing based on your consent acc. to Art. 6 para. 1 lit. a or Art. 9 para. 2 lit. a (processing of special categories of personal data), you are entitled at any time to **withdraw** the purposefully bound **consent** without affecting the legality of the processing carried out on the basis of the consent until revocation.