



Data Protection Information

Tax Compliance / Consulting / Assurance and Audit
Services / Financial Advisory

forv/s
mazars

Preamble

This statement describes how **Forvis Mazars in Austria – see listing of related companies on the last page of this document (“Data Controller”** in the meaning of the GDPR), Kaerntner Ring 5-7, 1010 Vienna („we“) process your personal data. The statement addresses our existing and former clients, interested parties and potential future clients as well as their respective shareholders, board members and other staff members.

1. Our data protection status

Due to our professional independence and self-responsibility in accordance with the Austrian Professional Accountants and Tax Advisors' Act ("WTBG" Wirtschaftstreuhänderberufsgesetz), tax and audit companies are qualified as Data Controllers within the meaning of the General Data Protection Regulation (“GDPR”). We are thus authorized to process personal data entrusted to us within the limits of our contract. For this reason, it is not necessary to establish a separate data processing agreement with us for tax and audit services. Our privacy duties and confidentiality requirements are regulated by law and we have to follow legal retention periods. Only in very rare cases we act as a data processor.

We comply with the requirements of the GDPR as well as relevant national regulations, and we have implemented technical and organizational security measures that meet current security standards.

We refer to the decision of the Austrian Data Protection Authority (“DPA”) dated beginning of 2018 (**GZ DSB-D122.767/0001-DSB/2018**). Conclusion summary: "As far as the data protection position of the Accounting Professional in the exercise of his/her professional activity is concerned, of a data controller; this also applies for the DPA has stated that a tax and audit company has the position even acting as sole payroll accountant for clients."

2. Forvis Mazars Partnership in Austria

The Forvis Mazars Partnership consists of several affiliated and related companies (see imprint on our website). The Forvis Mazars partnership uses common systems and infrastructure elements at the offices in Vienna and Krems for administration, data processing, and centralized control mechanisms (in particular human resources management, accounting, compliance, marketing, office management, website and online presence, training, events) or through joint engagement processing and resource planning.

3. Purpose of data processing

We will process your personal data for the following purposes:

- To establish, manage and execute the business relationship;
- To strengthen the existing relationship with the client or to build a new relationship with a client or to approach interested parties, including information on recent legal developments and the

services we offer (marketing);

- If we have already been engaged: for the purposes of our offices' internal organization and loss management;

And insofar as accordingly engaged by the client:

- To perform payroll accounting for clients (including monthly payroll accounting, monthly and yearly notifications to authorities, etc.);
- To perform financial bookkeeping / accounting for clients;
- To perform consulting and representative activities in the field of tax law and business matters;
- For advice and representation in contribution, insurance and employee benefit matters of social insurance institutions;
- For representation before administrative courts and administrative authorities and before legally recognised churches and religious communities in contribution matters and before all other institutions acting on behalf of public authorities and
- For other consulting services as well as for trustee / fiduciary activities and the administration of assets within the scope of entitlement of § 2 WTBG 2017 (Austrian Public Accounting Professions Act 2017)
- As well as to perform any engagement pursuant to Section 2 WTBG 2017;
- To independently perform public accounting assignments that require assurance services by an independent auditor, particularly – whether statutory or based on any public or private engagement – the audit of the bookkeeping, the financial statements, the cost accounting, the calculation and the commercial conduct of companies, either including or not including the issuance of a formal auditor's report/opinion, as well as
- To independently perform other assurance engagements and agreed-upon procedures;
- For the purposes of financial bookkeeping (administrative accounting), including payroll accounting, as well as cost accounting (calculation), including consulting services in these fields;
- To advise and support in financial reporting and financial statement accounting and in closing the books;
- To perform any consulting services and activities in connection with corporate accounting;
- To advise on the implementation and organization of an internal control system;
- To provide consulting services and activities in relation to business management, in particular digital processes,
- To advise on restructuring, in particular to prepare restructuring opinions, to organize recovery plans, to examine recovery plans and to provide support by monitoring the implementation of recovery plans;

- To advise and represent in foreign currency matters (excluding representation before ordinary courts of law);
- to provide expert opinions in the fields of bookkeeping and accounting and in those areas for whose expert assessment knowledge of accounting or business administration is required,
- to carry out those public accounting assignments which are referred to in other laws with the express provision that they can only be validly performed by certified accountants or certified public accountants (auditors),
- To assume fiduciary and trustee activities and assets management, excluding the management of buildings;
- To advise on methodological issues, and
- To act as a mediator;
- As well as to perform any engagement pursuant to Section 3 WTBG 2017;

4. Collection of processed data

If we collect your personal data from you directly, providing your data is generally voluntary. However, we may not be able to fulfil our obligation or do so incompletely if you do not provide your personal data.

A collection of personal or company-related data from a third party may occur, for example in the context of client identification and engagement acceptance compliance using publicly accessible sources and registers (e.g. commercial register, Orbis database, company website, Register of Ultimate Beneficial Owners (WiEReg), sanctions lists, etc.).

5. Types of personal data

The processing of personal data ensures that we can offer and invoice our services and products. We process in particular the following:

Customer Relation and Contract Management

- Client identification documentation to comply with Anti Money Laundering prevention requirements (AML) (i.e. passport)
- Inventory data of natural or legal persons (name, address, etc.)
- Contact details (E-Mail, Phone) of relevant representatives and
- Contractual information (subject, duration, any other relevant contents)
- Payment modalities (Bank accounts, Invoices and fee notes, payment history)
- Relevant correspondence

Engagement related information (depending on agreed scope of services):

- Content (any information or text files, pictures and videos as far as relevant)
- Meta-/Communication data (device and IP registration)
- System relevant user and usage data of common electronic platforms

- Any other provided data depending on the type of requested service

6. Data subject categories

In particular business partners (e.g., customers and suppliers); prospective customers (e.g., prospective bidders); communication partners; applicants; employees;

7. Legal basis of data processing

If you are an interested party or a potential future client, we will only process your contact details for direct marketing purposes by sending you electronic mail or contacting you via telephone if you have given your consent pursuant to Article 6 (1) lit. a General Data Protection Regulation (GDPR).

If you are our client, we process your personal data because it is necessary for the performance and execution of the contract concluded with you (Article 6 (1) lit. b GDPR).

Apart from that, we process your personal data based on our overriding legitimate interests to achieve the purposes stated under Section 1 (Article 6 (1) lit. f GDPR) and on the legal basis of WTBG 2017 (Article 9 (2) lit. g GDPR).

8. Data transfer and recipients

Insofar as essential for the purposes stated under Section 3, we will transfer your personal data to the following recipients:

- IT service providers used by us as well as other service providers to support our internal processes (hosting, support and maintenance of our IT infrastructure and cloud-based systems and communication tools of any kind, newsletter delivery tools as part of our marketing and communication activities)
- Administrative authorities, courts of law and public bodies;
- Public accountants for the purposes of auditing;
- Insurance companies upon conclusion of an insurance contract regarding the service or upon occurrence of the insured event (e.g. third party liability insurance);
- Clients insofar the data concerned pertains to the shareholders, board members and other members of staff of the respective client;
- Cooperation partners and legal representatives acting for us;
- Other recipients authorized or promoted by the client (e.g. group companies of the client)

Additionally in the case of personal data pertaining to our clients' staff members in the field of payroll:

- The staff member's creditors as well as other persons involved in the corresponding prosecution, if any – also in case of voluntary assignments of remuneration for debts due;
- Board members of the corporate and legal representation of interests;
- Insurance companies in the context of an existing group or individual policy as well as staff provision funds ("Mitarbeitervorsorgekassen");
- Banks responsible for payments to staff members or to third parties;
- Company physicians and pension funds;
- External experts referring to actuarial valuations;
- Co-insured parties, and

Additionally in the field of financial and administrative accounting for the client:

- Collection agencies to recover debts;
- Banks on behalf of the client,
- Factoring companies, assignees and leasing companies.

Additionally to Forvis' Mazars Global and Forvis Mazars US partners (tax consulting and audit companies of the Mazars Partnership) for the purpose of examination and exclusion of independence and conflict of interest issues in accordance with § 271b UGB (Austrian Commercial Code) or for the implementation of a joint provision and planning of services in international projects (company name, domicile, nature of service, point of contact) or while using common Group databases and tools..

Your personal data will be shared with other Forvis Mazars member companies when necessary for administrative purposes and to provide professional services to our customers (e.g. when providing services requires the involvement of Forvis Mazars member companies and experts in different countries).

Some of the recipients stated above may be located outside of Austria or may process their personal data outside of Austria. The level of data protection in other countries can differ from Austrian standards. We thus take measures to ensure that all recipients offer an appropriate level of data protection. For example, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC) to this end.

9. Storage and retention periods

We generally store your personal data until the end of the business relationship during which we collected your data, or until the expiration of the applicable statutory limitation and retention periods; furthermore, until the end of any legal disputes where the data are needed as evidence. Typically, 7 to 10 years after the end of the business relationship.

If you are a client, former client, prospect, potential future client, or a contact person for any of the

above-mentioned, we store your personal data for marketing purposes until you object or revoke your consent, if the marketing activity is based on your consent.

10. Information Security and Technical Organizational Measures

Your data is protected by us through modern security systems.

The team members at Forvis Mazars in Austria take all possible contractual, organizational, and technical measures to ensure your data security in general (not just regarding personal data) to the best of their knowledge and belief.

These processes are continuously optimized and kept up to date with the latest technology to protect the data processed by us against accidental or intentional manipulation, loss, destruction, or unauthorized access.

11. Your rights in connection with personal data

You are entitled (i) to verify if and which of your personal data we process, and to receive a copy of these data, (ii) to request that your personal data are rectified, amended or erased insofar as they are processed inaccurately or not in conformity with the law, (iii) to request us to restrict the processing of your personal data, (iv) under certain circumstances to object to the processing of your personal data or to withdraw the consent to the processing previously given, whereby a withdrawal does not affect the lawfulness of the processing performed before the withdrawal, (v) to request data portability insofar as you are our client, (vi) to know the identity of third parties to whom your personal data are transferred, and (vii) to lodge a complaint with the data protection authority.

To submit your request, please send an email to datenschutz.at@forvismazars.com.

To prevent unauthorized disclosure of your personal data, we take measures to verify your identity. In case of doubt or uncertainty, we may ask you for additional information (e.g., an identification or verification document).

12. Online tools and website

Information on the use of our online services, contact forms, website, application tools, as well as the use of analytics tools or cookies can be found in the privacy policy section at the bottom of our website(s). If you contact us via Facebook, LinkedIn, Xing, Google+, Twitter, or other social media platforms (e.g. WhatsApp), the data you provide (username, connection data, photos, videos, messages, documents) may be stored on the servers of these providers and their affiliated companies, possibly outside of Europe. In this context, please refer to the terms of use and privacy policies of the respective providers. These applications are not within our responsibility.

If you intend to contact us through an online form on our website, by e-mail or by telephone, the data you provide (name(s), address(es), telephone number(s), e-mail address(es), recipients, senders, subjects, purpose and contents of your contact) will be stored for the purpose of processing your request and in case of follow-up questions arise. We will not disclose this information to third parties without your consent and we will only store your data until you withdraw your consent to data processing.

13. Newsletter and marketing information

You have the opportunity to subscribe to our periodical newsletter via the contact form on our website. For this subscription, we require your first name, last name, e-mail address and your telephone number. We consider your contact as your declaration that you agree with the newsletter subscription. A withdrawal is possible at any time - you can cancel the newsletter receipt using the link "unsubscribe newsletter" in the footer of the newsletter. We will immediately delete your data in connection with the newsletter distribution. As an existing or new customer, you will automatically receive our news releases until you withdraw your consent to the subscription or you actively reject the subscription in the stage of engaging us. For the management and distribution of our news releases, we use an external service provider with whom we have established corresponding data protection agreements.

By signing up for our newsletter, you expressly consent to the processing of the transmitted personal data. The legal basis for processing the personal data of newsletter recipients is your consent pursuant to Art. 6 para. 1 sentence 1 lit. a GDPR. The information provided will be stored by us or our marketing service provider in the course of sending the newsletter (email marketing software "Eyepin" from eyepin GmbH, Billrothstraße 52, 1190 Vienna) until withdrawal of your consent. Forvis Mazars remains in the position of a data controller under the GDPR. A data processing agreement has been established between Forvis Mazars and eyepin GmbH. Further service-related data protection information is available on the service provider's website <https://www.eyepin.com/datenschutz/>.

14. Our communication and data transfer tools

Forvis Mazars offers different communication tools and data exchange security measures. Further information is available on our website in the section customer portal. Advice on the most suitable solution for you will be provided by our staff members personally depending on your requirements.

We also offer you the opportunity to participate in online meetings and phone conferences. For this purpose, we primarily use Microsoft Office365 and Teams. The additional processing of personal data in the context of this service (login data, in particular name, first name, email address, invitation and scheduling information) is based on your consent (Art.

6 para. 1 lit. a GDPR) in the context of using these communication facilities.

If external service providers are used to provide these services, appropriate data processing agreements are in place.

15. Special purpose data protection information (outsourced payroll accounting services)

Payroll accounting and administration services we perform as your external service provider. This does not affect your Data Controller responsibility with respects to personal data of your staff members. You are responsible to inform your employees about the external data processing. In order to support you with this obligation we published an additional privacy and data processing declaration on our website for information purposes. The link to this special purpose data protection information is printed on our payroll accounts.

16. Prospects and Tendering and Procurement Procedures

Collection of (personal and company-related) data during procurement: 1. the information provided by you (in particular names of contact persons and company, email contacts, company address, company register number, subject of the request) as well as any documents submitted for the preparation of the offer, 2. as required, information from publicly accessible sources and (e.g. company website, commercial register, beneficial owner register or other public registers) will be stored and processed by us.

Legal basis of processing if you are not yet a client of Forvis Mazars:

Article 6 Z1 (a) Consent and (b) GDPR Fulfillment of pre-contractual measures in the context of the invitation to bid / tender of a procurement procedure. Without a processing of the above summarized (personal) data and further information on the subject of the potential engagement, we are not in the position to provide a proposal of services.

Storage period: Until withdrawal of consent or objection by the interested party. Auditing and tax consulting services are often requested in periodic intervals due to statutory rotation obligations within the scope of the audit of financial statements or due to periodic price adequacy assessments (especially in the public sector). Our offers are based on price information and procedures already provided or serve to analyze and improve our service and fee portfolio (Article 6 Z1 (f) GDPR Legitimate Interest). If you do not agree with this, please inform our data protection department (datenschutz.at@forvismazars.com) in this regard. We will take appropriate measures to delete the data taking into account any tender deadlines or other relevant matters.

Other legal obligations (Article 6 Z1 lit. c GDPR)

Before submitting or accepting a proposal/engagement, we are required by law to take measures to prevent money laundering and the financing of terrorism and to take measures to ensure independence and the absence of conflicts of interest within the Forvis Mazars partnership. This means, among other things, that we must ascertain and document the identity of the acting persons and the beneficial owners or exclude any conflicts of interest within the Forvis Mazars-wide Conflict Check database by indicating the company name or the subject of the potential engagement.

17. Data Processing and Service Providers pursuant to Article 28 GDPR

Within the scope of our service offering and the provision of cloud-based applications in this context, we collaborate within the Forvis Mazars partnership with external IT service providers. Confidentiality agreements as well as provisions ensuring technical and data protection minimum standards are utilized for such collaborations.

18. Updates

Data protection information can change due to different circumstances. In such cases, our data protection declaration will be updated for changes in a timely manner. We therefore invite you to using the latest version published on our websites.

19. General Conditions of Contract

We refer to the relevant data protection sections in the General Conditions of Contract for Public Accounting Professions and correspondingly IT Services which are an integrative part of our contracts.

20. Contact us

We hope that this statement has provided you with sufficient clarity on how and for what purposes we process your data. If you have any further questions or wish to make requests or inquiries regarding the information provided, please contact our central data protection coordinator for all Forvis Mazars companies in Austria:

Forvis Mazars Partners GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft
Simone Pleninger
Kärntner Ring 5-7
1015 Vienna

datenschutz.at@forvismazars.com

Forvis Mazars assigns high priority to information safeguards and legal responsibilities regarding your personal data, which is why we have voluntarily appointed an additional external Data Protection Officer supporting our qualified internal Data Protection Team.

Grünberger Advisory e.U.
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Vienna, 1 March 2025

Forvis Mazars in Austria

Audit | Tax | Advisory | IT

Forvis Mazars Partners GmbH

Forvis Mazars Audit GmbH

Forvis Mazars IT Services GmbH

Forvis Mazars Financial Advisory GmbH

Forvis Mazars Business Services GmbH

Team GDPR and Privacy Austria contact:

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Forvis Mazars Group (Forvis Mazars Group SC) is an independent member of Forvis Mazars Global, a leading professional services network. Forvis Mazars Group SC is a cooperative company based in Belgium and organised as one integrated partnership. Forvis Mazars Group SC does not provide any services to clients. Visit forvismazars.com to learn more.

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