

PRIVACY POLICY

27. November 2025

Version 4

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INFORMATION REGARDING THE DATA PROTECTION OF THE RÖDL AUDIT & TAX KFT.

Personal data: any information relating to an identified or identifiable natural person (hereinafter: **“data subject”**); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

The Rödl Audit & Tax Kft. (hereinafter: **“Rödl Audit & Tax Kft.”**) as member of RÖDL Hungary (hereinafter: **“RÖDL”**) carrying out attorney work and legal advisory service comes into contact with personal data in the course of its procurement, service and marketing activities and in the course of the filling of vacant positions. The Rödl Audit & Tax Kft. acts in the course of the processing of the personal data of the natural persons according to the Regulation (EU) No. 2016/679 of the European Parliament and of the Council (of 27. April 2016) (English abbreviation: **“GDPR”**) and according to the related national legal provisions.

The Rödl Audit & Tax Kft. regularly controls whether its practice regarding the data protection complies with the applicable law and responsibly responds to the fulfilment of these obligations with particular regard to secure the privacy of the data subject and to the protection of the data. The Rödl Audit & Tax Kft. ensures the necessary protection also at the third persons who cooperate with the Rödl Audit & Tax Kft.

The present information sheet includes the information in connection with the data protection regarding of the Rödl Audit & Tax Kft.

Rödl International

Austria, Azerbaijan, Belarus, Brazil, Bulgaria, People's Republic of China, Croatia, Czech Republic, Cyprus, Denmark, Estonia, Finland, France, Georgia, Germany, Hong Kong S.A.R., Hungary, India, Indonesia, Italy, Kazakhstan, Kenya, Latvia, Lithuania, Malaysia, Mexico, Myanmar, Norway, Philippines, Poland, Portugal, Romania, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uzbekistan, Vietnam

Registered office

Budapest, Metropolitan Court,
Reg. No. 01-09-079430

Directors

Renata Anna Kabas-Komorniczak
Dr. Roland Felkai
Judit Hohner
László Karácsondi
Adolf Bárdos

I. NAME AND CONTACT DATA OF THE CONTROLLER OF THE PERSONAL DATA AND OF ITS REPRESENTATIVES

Rödl Audit & Tax Kft.

Seat: HU-1062 Budapest, Andrássy út 121.

Business Registration Number: 01-09-079430

Tax Identification Number: 10622649-2-42

Representatives: Renata Anna Kabas-Komorniczak and Dr. Roland Felkai as managing directors with individual procuration, Judit Hohner, László Karácsondi and Adolf Bárdos as managing directors with joint procuration.

Contact data:

Tel: +36-1-814-9800

Fax: +36-1-814-9899

Website: www.roedl.hu (hereinafter: „Website”)

E-Mail: budapest@roedl.com

II. CONTACT DATA OF THE DATA PROTECTION OFFICER, IF ANY

The Rödl Audit & Tax Kft. has examined the necessity of the appointment of a Data protection officer and has stated that the conditions referred to in Article 37. Subsection 1 GDPR are not relevant. Therefore, no data protection officer has been appointed. Regardless of the above, if you have questions regarding the processing of your data, please contact us under our above mentioned contact data and our colleagues provide you information and would gladly be at your disposal.

If the Rödl Audit & Tax Kft. decides to appoint a data protection officer later it will inform you about it in due course.

III. THE DATA PROCESSING ACTIVITY OF THE RÖDL AUDIT & TAX KFT. REGARDING THE PROCESSING OF THE DATA OF THE SUPPLIERS

1. The purpose of the processing of the personal data and the legal basis of the data processing

The Rödl Audit & Tax Kft. processes the personal data regarding its future and current suppliers for the purpose of ensuring equipment necessary for its activity.

The purpose of the data processing carried out prior to the conclusion of the Contract (hereinafter: “**Supply Contract**”) is the carry out of the

measures requested by the supplier prior to the conclusion of the assignment according to Article 6. Subsection 2 lit. b) GDPR.

After the conclusion of the Supply Contract, the purposes of the data processing are the fulfilment of the Supply Contract and the legal obligations regarding the Data Controller and its legal basis is the fulfilment of the agreement and the legal obligation according to Article 6. Subsection 1 lit. b) and c).

The legal basis of the data processing regarding the Supply Contract is the legitimate interest of the Rödl Audit & Tax Kft. and of the Supplier according to Article 6. Subsection 1 lit. f) GDPR regarding the representative and contact person acting in the name of the supplier.

It is the legitimate interest of the Rödl Audit & Tax Kft. and of the Supplier that the contract will be carried out smoothly. It is necessary in this regard that the possibility to keep continuous contact and to submit questions will be ensured both regarding the representative and the contact person of the supplier.

The Rödl Audit & Tax Kft. processes the personal data set out in the taxation and accounting documents regarding the Supply Contract under the legal title of legal obligations and for the purpose of the fulfilment of the legally determined taxation and accounting obligations (accounting, taxation).

In case of the non-fulfilment of the Supplier, the legal basis of the data processing regarding the Supply Contract is the legitimate interest of the Rödl Audit & Tax Kft. in recovering the fulfilment and enforcing the claims.

2. Data subjects

The future and current supplier of the Rödl Audit & Tax Kft., the representatives and contact persons of the suppliers.

3. Scope of the processed data

The name, address or contact address (including the seat and branch of the supplier), telephone number, E-Mail address, Fax number of the Data subjects and the personal data necessary for the conclusion and fulfilment of the Supply Contract and provided by the Data subject and other personal data (for example: tax number) set out in the documents necessary for the fulfilment of the taxation and accounting obligations.

4. The recipients of the personal data and the categories of the recipients

Representatives of the Rödl Audit & Tax Kft. and its Employees carrying out procurement tasks.

The personal data may be forwarded to the acting authorities, courts, opposing parties and third persons according to the purpose of the Supply Contract and of the data processing.

The recipients of the personal data set out in the documents serving the fulfilment of the taxation and accounting obligations are the employees and data processors of the Rödl Audit & Tax Kft. carrying out its taxation and accounting tasks.

The data will be handed over to the persons providing archiving, accounting and – in case of electronic communications – IT services to the Rödl Audit & Tax Kft.. In case of postal dispatches, the address data will be handed over to the Hungarian Post and to the assigned courier service provider.

For further recipients/data processors see attachment.

5. The storage period of the personal data or if it is not possible, the specification of the determination of this period

In case of the non-conclusion of the Procurement Contract, the storage period of the personal data is 1 year after the last date of contact and 5 years after the termination of the contract in case of the conclusion of the Procurement Contract.

The duration of the storage period of the data processed in the interest of the fulfilment of the taxation and accounting obligations is 8 years after the termination of the Procurement Contract.

If more periods refer to the storage of the data the longer period shall prevail.

6. Information regarding the fact whether the provision of personal data is a statutory or contractual requirement, or a requirement necessary to enter into a contract, as well as whether the data subject is obliged to provide the personal data and of the possible consequences of failure to provide such data

The provision of data to the Rödl Audit & Tax Kft. is not a statutory or contractual requirement; the provision of the data regarding the conclusion of the Procurement Contract is a requirement for the conclusion of the Procurement Contract. The Data subject is not obliged to provide the personal data but the non-provision of the data may lead to the failure of the conclusion and fulfilment of the Procurement Contract.

IV. THE DATA PROCESSING ACTIVITY OF THE RÖDL AUDIT & TAX KFT. REGARDING THE DRAFTING OF OFFERS, THE CONCLUSION AND FULFILMENT OF THE AGENCY CONTRACTS, THE FULFILMENT OF THE TAXATION AND ACCOUNTING OBLIGATIONS, THE SENDING OF NEWSLETTERS AND INVITATIONS TO EVENTS AND REGARDING THE ESTABLISHMENT OF CONTACT ON THE WEBSITE

1. The purpose of the processing of the personal data and the legal basis of the data processing

The agency contract (hereinafter: “**Agency Contract**”) shall mean services to audit and tax consultation according to Act V of 2013 on the Civil Code.

The contact may be established via telephone, fax, E-Mail or on our website under “Contact person” prior to the conclusion of the Agency Contract. Prior to the conclusion of the Agency Contract, the purpose of the data processing is the carry out of the measures requested by the Client prior to the conclusion of the assignment (including the provisions of a proposal) according to Article 6 Subsection 2 lit. b) GDPR.

After the conclusion of the Agency Contract, the purpose of the data processing related to the assignment is the fulfilment of the assignment and of the legal obligation related to the data controller and its legal basis is the fulfilment of the agreement and of the legal obligation according to Article 6 Subsection 1 lit. b) and c).

The legal basis of the data processing regarding the Agency Contract is the legitimate interest of the Rödl Audit & Tax Kft. and of the legal person as client according to Article 6 Subsection 1 lit.f) regarding the representative and contact person providing the assignment in the name of the legal person as client.

The Rödl Audit & Tax Kft. processes the data of the third persons – such as witnesses, experts – necessary for the fulfilment of the Agency Contract under the legal title of legitimate interest.

It is the legitimate interest of the Rödl Audit & Tax Kft., the legal person as client that the Agency Contract is carried out smoothly. It is necessary in this regard that the possibility to keep continuous contact and to submit questions will be ensured both regarding the representative and the contact person of the legal person as client and regarding any third persons necessary for the fulfilment of the assignment.

The Rödl Audit & Tax Kft. processes the personal data set out in the taxation and accounting documents related to the Agency Contract under the legal title of the fulfilment of the legal obligation and for the purpose of the fulfilment of the legally determined taxation and accounting obligations (accounting, taxation).

In case of the non-fulfilment of the Client, the legal basis of the data processing regarding the Agency Contract is the legitimate interest of the Rödl Audit & Tax Kft. in recovering the fulfilment and enforcing the claims.

The sending of newsletters and invitations to event to the representative and contact person of the client and of the legal person as client may be related to the Agency Contract since it is the legitimate interest of the Rödl Audit & Tax Kft. to promote its services among its clients. In this case, the legal basis of the data processing is the legitimate interest of the Rödl Audit & Tax Kft. and of the legal person as client according to Article 6 Subsection 1 lit. f).

2. Data subjects

The representatives and contact persons of the legal persons interested in the services of the Rödl Audit & Tax Kft. and concluding an Agency Contract with the Rödl Audit & Tax Kft. and also any third persons necessary for the fulfilment of the assignment – such as witnesses, experts etc.

3. Scope of the processed data

The name, address or contact address (including the seat and branch of the legal person employing the representative and the contact person), telephone number, E-Mail address, Fax number of the Data subjects and the personal data necessary for the conclusion and fulfilment of the Agency Contract and provided by the Data subject and other personal data (for example: tax number) set out in the documents necessary for the fulfilment of the taxation and accounting obligations.

4. The recipients of the personal data and the categories of the recipients

The members of the Rödl Audit & Tax Kft., attorneys at law cooperating with the Rödl Audit & Tax Kft., employees (including the employed attorneys at law, trainee lawyers and assistants) of the Rödl Audit & Tax Kft. carrying out the tasks regarding the service of the principals and clients of the Rödl Audit & Tax Kft..

The personal data may be handed over to the persons participating in the fulfilment of the Agency Contract and to those persons used regarding the fulfilment of the assignment whose participation and use was accepted by the client.

The personal data may be forwarded to the acting authorities, courts, opposing parties and third persons according to the purpose of the assignment and of the data processing.

The strength of the Rödl Audit & Tax Kft. lies in the interdisciplinary cooperation with the employees of the different activity fields of Rödl and in carrying out the abroad-related issues promptly and appropriately by involving the foreign colleagues of Rödl. Therefore, it is the legitimate interest of the Rödl Audit & Tax Kft. to involve the experts of Rödl experienced in different fields and the foreign colleagues of Rödl if it is necessary for the fulfilment of the Agency Contract.

The recipients of the personal data set out in the documents serving the fulfilment of the taxation and accounting obligations are the employees and data processors of the Rödl Audit & Tax Kft. carrying out its taxation and accounting tasks.

The data will be handed over to the persons providing archiving, accounting and – in case of electronic communications – IT services to the Rödl Audit & Tax Kft.. In case of postal dispatches, the address data

will be handed over to the Hungarian Post and to the assigned courier service provider.

For further recipients/data processors see attachment.

5. The storage period of the personal data or if it is not possible, the specification of the determination of this period

In case of the non-conclusion of the Agency Contract, the storage period of the personal data is 1 year after the last date of contact and 5 years after the termination of the contract in case of the conclusion of the Agency Contract.

The duration of the storage period of the data processed in the interest of the fulfilment of the taxation and accounting obligations is 8 years after the termination of the Agency Contract.

If more periods refer to the storage of the data the longer period shall prevail.

6. Information regarding the fact whether the provision of personal data is a statutory or contractual requirement, or a requirement necessary to enter into a contract, as well as whether the data subject is obliged to provide the personal data and of the possible consequences of failure to provide such data

The provision of data to the Rödl Audit & Tax Kft. is not a statutory or contractual requirement; the provision of the data regarding the conclusion of the Agency Contract is a requirement for the conclusion of the Agency Contract. The Data subject is not obliged to provide the personal data but the non-provision of the data may lead to the failure of the establishment of the contact, to the non-provision of the proposal and to the failure of the conclusion of the Agency Contract and of the sending of the newsletters and invitations to events.

V. THE DATA PROCESSING ACTIVITY OF THE RÖDL AUDIT & TAX KFT. ACCORDING TO THE ACT ON THE PREVENTION AND COMBATING OF MONEY LAUNDERING AND TERRORIST FINANCING

1. The purpose of the processing of the personal data and the legal basis of the data processing

The fulfilment of the task falling within the scope of the obligations determined in the Act No. LIII of 2017 on the prevention and combating of money laundering and terrorist financing (hereinafter: “**Pmt.**”).

The legal basis of the data processing related to the Pmt. is the fulfilment of the legal obligation regarding the data controller according to Article 6 Subsection 1 lit. c) GDPR.

2. Data subjects

The representatives, beneficial owners of the legal person concluding an Agency Contract with the Rödl Audit & Tax Kft..

3. Scope of the processed data

Data of the data subjects determined according to Pmt.:

- a) the first and last name, the first and last name at birth, the nationality, the date and place of birth, the mother’s maiden name, the address – in the absence of this – the place of stay, the type and number of the identification document of the representatives;
- b) the position of the representatives, the data of its delivery agent suitable for identification;
- c) the first and last name, the first and last name at birth, the nationality, the date and place of birth, the address – in the absence of this – the place of stay of the beneficial owner, the type and extent of the ownership interest and whether the beneficial owner shall be considered as politically exposed person;
- d) the copies of the submitted documents;
- e) any other data determined in the Pmt..

4. The recipients of the personal data and the categories of the recipients

The members of the Rödl Audit & Tax Kft., attorneys at law cooperating with the Rödl Audit & Tax Kft., employees (including the employed attorneys at law, trainee lawyers and assistants) of the Rödl Audit & Tax Kft. carrying out the tasks regarding the service of the principals and clients of the Rödl Audit & Tax Kft..

The personal data may be handed over to the persons participating in the fulfilment of the Agency Contract and to those persons used regarding the fulfilment of the assignment whose participation and use was accepted by the client.

The personal data may be forwarded to the acting authorities, courts, opposing parties and third persons according to the purpose of the assignment and of the data processing.

The data will be handed over to the persons providing archiving, accounting and – in case of electronic communications – IT services to the Rödl Audit & Tax Kft.. In case of postal dispatches, the address data will be handed over to the Hungarian Post and to the assigned courier service provider.

For further recipients/data processors see attachment.

5. The storage period of the personal data or if it is not possible, the specification of the determination of this period

The Rödl Audit & Tax Kft. is obliged to generally retain the data prepared in the course of the client due diligence carried out according to the Pmt. and the register kept about the data become known for 8 years after the termination of the Agency Contract and – in case of individual assignments – after the fulfilment of the assignment.

6. Information regarding the fact whether the provision of personal data is a statutory or contractual requirement, or a requirement necessary to enter into a contract, as well as whether the data subject is obliged to provide the personal data and of the possible consequences of failure to provide such data

The provision of data to the Rödl Audit & Tax Kft. is based on the Pmt. However, it is not a contractual requirement. The provision of the data regarding the conclusion of the Agency Contract is a requirement for

the conclusion of the Agency Contract. The data subject is not obliged to provide the personal data but the non-provision of the data may lead to the failure of the conclusion of the Agency Contract.

VI. THE DATA PROCESSING ACTIVITY OF THE RÖDL AUDIT & TAX KFT. REGARDING THE PROCESSING OF THE DATA OF THE APPLICANTS

1. The purpose of the processing of the personal data and the legal basis of the data processing

Selection of the employees having appropriate qualification and practical experiences for the member of the Rödl Audit & Tax Kft. having open positions, filling vacant positions, conclusion of employment agreements with the selected persons.

Prior to the conclusion of the employment agreement, the legal basis of the data processing is the carry out of the measures taken on request of the data subject according to Article 6. Subsection 2 lit. b) GDPR.

2. Data subjects

Persons applying for the open positions of the Rödl Audit & Tax Kft..

3. Scope of the processed data

The name, data and place of birth, mother's maiden name, address, qualification data, photo, telephone number, E-Mail address of the data subject and any other provided by the applicant in his CV, records of the employer about the applicant (if any).

4. The recipients of the personal data and the categories of the recipients

Representatives of the Rödl Audit & Tax Kft., leaders of the Rödl Audit & Tax Kft. entitled to exercise the employers' rights, employees of the Rödl Audit & Tax Kft. carrying out work-related tasks.

The data will be handed over to the persons providing – in case of electronic communications – IT services to the Rödl Audit & Tax Kft.. In case of postal dispatches, the address data will be handed over to the Hungarian Post and to the assigned courier service provider.

For further recipients/data processors see attachment.

5. The storage period of the personal data or if it is not possible, the specification of the determination of this period

The Rödl Audit & Tax Kft. retain the personal data until the evaluation of the application and will delete the data of the not selected applicants and of those applicants who have withdrawn their application.

The Rödl Audit & Tax Kft. may retain the applications for a maximum of one year from the conclusion of the recruitment process only on the basis of the explicit, clear, and voluntary consent of the data subject provided that their retention is necessary in the interest of the fulfilment of the data processing purpose (informing the data subject about any potentially suitable future positions) complying with the legal provisions.

6. Information regarding the fact whether the provision of personal data is a statutory or contractual requirement, or a requirement necessary to enter into a contract, as well as whether the data subject is obliged to provide the personal data and of the possible consequences of failure to provide such data

The provision of data to the Rödl Audit & Tax Kft. is not a statutory or contractual requirement; the provision of the data is a requirement for the conclusion of the Employment Agreement to be concluded with the applicant. The Data subject is not obliged to provide the personal data but the non-provision of the data may lead to the fact that the applicant will not be selected for filling the vacant posts.

VII. DATA PROCESSING ACTIVITIES OF RÖDL AUDIT & TAX KFT. IN RELATION TO THE HANDLING OF CANDIDATES' DATA WITHIN THE FRAMEWORK OF ITS RECRUITMENT SERVICES

1. The purpose of processing personal data and the legal basis of the data processing

For Rödl Audit & Tax Kft., the purpose is to select the future employee from among the candidates deemed suitable for the position by the recruitment agencies (Grafton Kft., Hays Hungary Szolgáltató Kft., ATLASZ Munkaerőközvetítő Kft., IDBC New Tech Kft.) on the basis of the job description and any additional requirements, and to conclude an employment contract with the selected candidate.

The legal basis for the data processing is the data subject's consent to the processing of their personal data pursuant to Article 6(1)(a) of the

GDPR, as well as the taking of steps at the data subject's request prior to the conclusion of an employment contract pursuant to Article 6(1)(b) of the GDPR.

2. Scope of data subjects

Candidates deemed suitable to fill the position by the recruitment agency on the basis of the job description and any additional requirements.

3. Scope of processed data

The data subject's surname, first name, title, date and place of birth, mother's name, address, qualification data, photograph, telephone number, e-mail address, CV, foreign-language CV, motivation letter, salary expectation, any other information included by the applicant in the CV, and any written assessment or report prepared about the candidate.

The source of the data subject's personal data is the recruitment service providers contracted by Rödl Audit & Tax Kft. (Grafton Kft., Hays Hungary Szolgáltató Kft., ATLASZ Munkaerőközvetítő Kft., IDBC New Tech Kft.).

4. Recipients of the personal data and categories of recipients

The personal data may be accessed by the managers of Rödl Audit & Tax Kft. who are authorized to exercise employer rights, its employees responsible for HR tasks, and – depending on the position applied for – the group leader of the relevant team.

For the purpose of data processing, the data may be transferred to the individual providing IT services to Rödl Audit & Tax Kft. in the case of electronic communication. In the case of postal delivery, address data may be transferred to Magyar Posta or the contracted courier service.

For additional recipients/data processors, please see the annex.

5. Retention period of personal data or, if this is not possible, the criteria used to determine such period

Rödl Audit & Tax Kft. stores personal data until the evaluation of the application is completed. It deletes the personal data of applicants who are not selected, as well as those who withdraw their application.

Rödl Audit & Tax Kft. may retain the applications for a maximum of one year from the conclusion of the recruitment process only on the basis of the data subject's explicit, clear, and voluntary consent, provided that their retention is necessary to achieve a data processing purpose that complies with legal requirements (informing the data subject about any potentially suitable future positions). This consent is requested by Rödl Audit & Tax Kft. from applicants after the recruitment process has been completed.

6. Information on whether the provision of personal data is based on a legal or contractual obligation, or whether it is a prerequisite for entering into a contract; whether the data subject is required to provide the personal data; and the possible legal consequences of failing to provide the data

Providing data to Rödl Audit & Tax Kft. is not based on a legal or contractual obligation; however, supplying the data is a prerequisite for entering into an employment contract with the applicant. The data subject is not obliged to provide personal data, but failure to do so may result in the applicant not being selected for the open position.

7. Rödl Audit & Tax Kft. as an independent data controller

Rödl Audit & Tax Kft. processes the data subject's personal data independently and does not engage in joint data processing activities with the recruitment service provider.

VIII. DATA PROCESSING ACTIVITIES OF RÖDL AUDIT & TAX KFT. WITHIN THE INTERNAL WHISTLEBLOWING SYSTEM IN RELATION TO THE PROCESSING OF WHISTLEBLOWERS' DATA

Rödl Audit & Tax Kft., together with Rödl BPO Bt. and Rödl Corporate Services Kft., has established a joint internal whistleblowing system in compliance with Directive (EU) 2019/1937 of the European Parliament and of the Council (23 October 2019) on the protection of persons who report breaches of Union law, as well as Act XXV of 2023 on complaints,

public-interest disclosures, and rules related to whistleblowing (hereinafter: Whistleblowing Act), in order to fulfil their legal obligations and to ensure the effective investigation and elimination of unlawful acts, omissions, and other misconduct observed at the employer.

The Company provides detailed information on the data processing rules of the internal whistleblowing system in the document titled "Information notice for data subjects on the procedural rules of the internal whistleblowing system and the related data processing, which is accessible to anyone at the reception desk at the entrance to the Company's headquarters.

IX. OTHER INFORMATION

1. Transfer of data to a third country or to an international organisation

The Rödl Audit & Tax Kft. does not transfer data to any third country or to an international organisation. If the personal data were transferred to a third country or to an international organisation the Rödl Audit & Tax Kft. ensures the compliance with the guarantee regulations set out in Chapter V GDPR.

2. The right of the Data subject

The Data subject may contact the Rödl Audit & Tax Kft. in the interest of exercising of his below rights using the contact data set out in Clause I.

2.1. Right of access by the data subject

The data subject shall have the right to obtain information from the Rödl Audit & Tax Kft. confirmation as to whether or not personal data concerning him are being processed, and, where that is the case, access to the personal data and the information set out in Article 15 GDPR.

2.2. Right to rectification

The data subject shall have the right to obtain from the controller without undue delay the rectification of inaccurate personal data concerning him. Taking into account the purposes of the processing, the data subject shall have the right to have

incomplete personal data completed, including by means of providing a supplementary statement.

2.3. Right to erasure

The data subject shall have the right to obtain from the controller the erasure of personal data concerning him or her without undue delay and the controller shall have the obligation to erase personal data without undue delay where one of the following grounds applies:

- a) the personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed;
- b) the data subject withdraws consent on which the processing is based and there is no other legal ground for the processing;
- c) the data subject objects to the processing based on legitimate interest and there are no overriding legitimate grounds for the processing, or the data subject objects to the processing regarding the sending of newsletters and invitations to events;
- d) the personal data have been unlawfully processed;
- e) the personal data have to be erased for compliance with a legal obligation in Union or Member State law to which the controller is subject.

2.4. Right to restriction of processing

The data subject shall have the right to obtain from the controller restriction of processing where one of the following applies:

- a) the accuracy of the personal data is contested by the data subject, for a period enabling the controller to verify the accuracy of the personal data;
- b) the processing is unlawful and the data subject opposes the erasure of the personal data and requests the restriction of their use instead;
- c) the controller no longer needs the personal data for the purposes of the processing, but they are required by the data subject for the establishment, exercise or defence of legal claims;
- d) the data subject has objected to the processing – with the exception of the objection to the processing regarding the sending of newsletters and invitations to events – pending the verification whether the legitimate grounds of the controller override those of the data subject.

2.5. Right to data portability

The data subject shall have the right to receive the personal data concerning him which he has provided to a controller, in a structured, commonly used and machine-readable format and have the right to transmit those data to another controller without hindrance from the controller to which the personal data have been provided, where the processing is based on a consent or on a contract and the processing is carried out by automated means.

3. Information regarding the consent-based data processing

The Rödl Audit & Tax Kft. processes the data of the applicants applied for the position on the basis of the consent according to Clause VI. The data subject shall have the right to withdraw his consent at any time. However, the withdrawal of consent shall not affect the lawfulness of processing based on consent before its withdrawal. The right to withdrawal of consent may be exercised by using our contact data set out in Clause I.

4. The right to lodge a complaint with a supervisory authority

The data subject is entitled to lodge a complaint with the supervisory authority (Hungarian National Authority for Data Protection and Freedom of Information, address: HU-1363 Budapest, Pf.: 9.; E-Mail: ugyfelszolgalat@naih.hu; Telephone: +36-1-391-1400) if the data subject considers that the processing of his personal data is unlawful and breaches the provisions of the GDPR.

We kindly ask you to contact us regarding your question and problem by using our contact data set out in Clause I prior to the lodging of the claimant and our colleagues would gladly provide you with information and would gladly be at your disposal.

5. Information regarding the automated decision making

No automated decision making is carried out at the Rödl Audit & Tax Kft..

6. Ensuring the data security

The Rödl Audit & Tax Kft. complies with the principles set out in Article 5 GDPR during the processing of the personal data.

The activities of the Rödl Audit & Tax Kft. shall be covered by serious obligation of professional secrecy. Therefore, with regard to the above, the personal data are under increased protection.

Budapest, 27. November 2025

Attachment

Further recipients/data processors

Technical Services:

For our consulting activities, we use diverse technical services which, however, are mainly performed within the Rödl Group: All digital data that you entrust to us is processed in our data center in Frankfurt by the "Service Unit Global Digital Services", by Rödl Global Digital Services GmbH (Äußere Sulzbacher Straße 100, DE-90491 Nürnberg, Germany), an internal unit of Rödl.

External recipients:

The mailbox migration to Microsoft Exchange Online is performed by the data processor Rödl Global Digital Services GmbH. Microsoft Exchange is a service of Microsoft Ireland Operations, Ltd. (Microsoft Ireland Operations, Ltd., One Microsoft Place, South County Business Park, Leopardstown, Dublin 18, D18 P521, Ireland), which company is a subcontractor of Rödl Global Digital Services GmbH.

For individual tasks, however, we are forced to rely on specialist support, furthermore Rödl Global Digital Services GmbH has a number of other (sub)contractors who perform data processing on their behalf. Therefore, it cannot be excluded that your data is also transferred to subcontractors as part of repairs and maintenance activities. In individual cases, we also use cloud or hosting services. In these cases, we ensure by means of contractual regulations and careful selection of service providers that our high security standards are also adhered to by the service providers.

Other assistance services:

Internal recipients: Individual companies of the Rödl Group perform central services for the entire group. In addition to IT services, these are, for example, central service providers for HR, legal and IT matters.