

Rödl & Partner
Könyvvizsgáló és Adótanácsadó Kft.

H-1062 Budapest
Andrássy út 121
Telefon: +36 (1) 814 98 00
Telefax: +36 (1) 814 98 99
E-mail: budapest@roedl.com
Internet: www.roedl.com

Budapest, 19.08.2022

Version 3

PRIVACY POLICY

INFORMATION REGARDING THE DATA PROTECTION OF THE RÖDL & PARTNER ACCOUNTANT AND TAX ADVISOR COMPANY

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 & Partner Accountant and Tax Advisor Company (hereinafter: “**Rödl & Partner Ltd.**”) as member of the Rödl & Partner Hungary (hereinafter: “**Rödl & Partner**”) 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. ensures the necessary protection also at the third persons who cooperate with the Rödl & Partner Ltd.

The present information sheet includes the information in connection with the data protection regarding of the Rödl & Partner Ltd.

Rödl & Partner nemzetközi irodái:

Ausztria, Azerbajdzsán, Brazília, Bulgária, Cseh Köztársaság, Dél-Afrika, Egyesült Arab Emírátsok, Észtország, Fehéroroszország, Franciaország, Hong Kong, Horvátország, India, Indonézia, Katar, Kazahsztán, Kína, Lengyelország, Lettország, Litvánia, Mexikó, Moldova, Nagy Britannia, Németország, Olaszország, Oroszország, Románia, Spanyolország, Svájc, Svédország, Szingapúr, Szlovákia, Szlovénia, Thaiföld, Törökország, Ukrajna, USA, Vietnám

Rödl & Partner Kft
H-1062 Budapest, Andrássy út 121.
Fővárosi Bíróság, Cégbíróság: Cg. 01-09-079430
Adószám: 10622649-2-42
Commerzbank Zrt., BLZ: 14220108
Számmlaszám:
HUF 14220108-42662008-00000000
EUR HU53 14220108-42662008-01000003
SWIFT: COBAHUHX

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

Rödl & Partner Ltd.

Seat: HU-1062 Budapest, Andrásy út 121.

Business Registration Number: 01-09-079430

Tax Identification Number: 10622649-2-42

Representatives: Dr. Peter Bömelburg 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 & Partner Ltd. 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 & Partner Ltd. 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 & PARTNER LTD. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. in recovering the fulfilment and enforcing the claims.

2. Data subjects

The future and current supplier of the Rödl & Partner Ltd., 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd.. 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 & Partner Ltd. 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 & PARTNER LTD. 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 R&P Consulting Bt. 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 & Partner Ltd. 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 & Partner Ltd., 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. to promote its services among its clients. In this case, the legal basis of the data processing is the legitimate interest of the Rödl & Partner Ltd. 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 R&P Consulting Bt. and concluding an Agency Contract with the R&P Consulting Bt. 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 & Partner Ltd., attorneys at law cooperating with the Rödl & Partner Ltd., employees (including the employed attorneys at law, trainee lawyers and assistants) of the Rödl & Partner Ltd. carrying out the tasks regarding the service of the principals and clients of the Rödl & Partner Ltd..

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 & Partner Ltd. lies in the interdisciplinary cooperation with the employees of the different activity fields of the Rödl & Partner and in carrying out the abroad-related issues promptly and appropriately by involving the foreign colleagues of the Rödl & Partner. Therefore, it is the legitimate interest of the Rödl & Partner Ltd. to involve the experts of the Rödl & Partner experienced in different fields and the foreign colleagues of the Rödl & Partner 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 & Partner Ltd. 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 & Partner Ltd.. 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 & Partner Ltd. 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 & PARTNER LTD. 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 R&P Consulting Bt..

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 & Partner Ltd., attorneys at law cooperating with the Rödl & Partner Ltd., employees (including the employed attorneys at law, trainee lawyers and assistants) of the Rödl & Partner Ltd. carrying out the tasks regarding the service of the principals and clients of the Rödl & Partner Ltd..

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 & Partner Ltd.. 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 & Partner Ltd. 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 & Partner Ltd. 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 & PARTNER LTD. 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 & Partner Ltd. 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 & Partner Ltd..

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 & Partner Ltd., leaders of the Rödl & Partner Ltd. entitled to exercise the employers' rights, employees of the Rödl & Partner Ltd. 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 & Partner Ltd.. 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 & Partner Ltd. 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 & Partner Ltd. may retain the applications 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 complying with the legal provisions. The Rödl & Partner Ltd. may request this consent from the applicants after the closure of the recruitment procedure.

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 & Partner Ltd. 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. OTHER INFORMATION

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

The Rödl & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd. 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 & Partner Ltd..

6. Ensuring the data security

The Rödl & Partner Ltd. complies with the principles set out in Article 5 GDPR during the processing of the personal data.

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

Budapest, 19. August 2022

Further recipients/data processors

Technical Services:

For our consulting activities, we use diverse technical services which, however, are mainly performed within the Rödl & Partner 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 & Partner.

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 & Partner 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.