



Data Protection Notice

Clients of audit and advisory services

Dear Data Subject,

We would like to inform you how and for what purpose we process, as a controller, your personal data and we want to point out your rights in the personal data protection area.

With any questions or with exercising of your rights in personal data protection area please contact directly our Data Protection Officer through contacts listed below.

Our goal is to protect privacy, confident information and personal data entrusted to us insofar as this is possible. According to this basic commitment we are committed to ensure appropriate protection and use of personal data.

For more details about conditions of data processing refer to following sections of this document.

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Who is the Controller?

Under relevant data protection legislation the following company is the Controller of the personal data: **KPMG Slovensko spol. s r.o.**, with its registered seat: Dvořákovo nábrežie 10, 811 02 Bratislava, Business Identification No.: 31 348 238, registered with the Commercial Register of District Court Bratislava I, Section: Sro, Insert No.: 4864/B, (hereinafter the “**KPMG Slovakia**”).

You can contact us any time at following contacts:

KPMG Slovensko spol. s r.o.

Dvořákovo nábrežie 10

811 02 Bratislava

tel: +421 2 59984 111

kpmg@kpmg.sk; <https://home.kpmg.com/sk/sk/home.html>

How can I contact the Data Protection Officer?

You can contact Data Protection Officer with any question related to processing of personal data by the Controller or to exercising of your rights as Data Subject at the following email address privacy@kpmg.sk.

You can report to Data Protection Officer any data breach and any suspicion of violation of rights in the data protection area.

Who might be a data subject?

The data subject whose personal data can be processed as part of the processing activities specified in this notice are in particular:

- employees of our clients;
- business partners of the client and employees of the business partners of the client;
- statutory representatives of the client and persons acting on behalf of the client;
- ultimate beneficial owners of clients (according to AML procedures);
- third parties which personal data are processing during audit and advisory services;
- registered participants at trainings and seminars organized by KPMG Business Institute.

What is the purpose and legal basis of processing of your personal data, what is the retention period; how we collect your personal data; what is the consequence of not providing the personal data; who is the recipient of personal data?

The information listed below is broken down by the categories of persons concerned, or by the type of the processing activity.

Statutory Audit Services

- We process your personal data **for the purpose** of providing statutory audit services by KPMG Slovakia under a contract with a client.
- **The legal basis** of the above mentioned processing operations is the fulfilment of the legal obligations of KPMG Slovakia, which are arising under the Act No. 423/2015 Coll. on Statutory Audit and on amendments to Act No. 431/2002 Coll. on Accounting as amended and other related regulations.



- We **collect** personal data:
 - **directly from you**, e. g. from business cards, communication or negotiation, from identification stated in contract, or from other documents you hand over to us either personally or either send us by email or by other electronic form of communication or within contractual or pre-contractual relationships that the client has with KPMG Slovakia;
 - from **publicly accessible and non-public registers and records**, particularly from the commercial register, trade register;
 - from **third parties** who are in a contractual, employment or similar relationship with you.
- The **retention period** of your personal data is set by legislation (in particular the Archives and Registries Act and the Act on Accounting) and our registry plan. We will keep your personal information for achieving the given purpose for 10 years. We will not store your data longer than necessary.
- Providing of personal data to KPMG Slovakia for mentioned purposes is a contractual or statutory requirement. In general, the Data Subject is **obliged to provide** the personal data to the Controller. The possible **consequence of their non-disclosure** is the breach of statutory obligations by KPMG Slovakia, or KPMG's inability to provide statutory auditing services with associated consequences.
- Provided that this is necessary, KPMG Slovakia may **provide** your personal data in proportional extent to the following **recipients**:
 - companies and persons controlled or owned by any KPMG company or affiliated with KPMG International;
 - Audit Oversight Authority (Úrad pre dohľad nad výkonom auditu);
 - law enforcement authorities;
 - competent courts.

Advisory services

- We process your personal data **for the purpose** of providing advisory services (other than the statutory audit) by KPMG Slovakia under a contract with a client (i. e. you as a Data Subject, are not a party in the relationship to which the processing activity relates).
- The **legal basis** for mentioned processing operations is the legitimate interest of KPMG Slovakia in the proper provision of the service.
- We **collect** personal data:
 - **directly from you**, e. g. from business cards, communication or negotiation, from identification stated in contract, or from other documents you hand over to us either personally or send us by email or by other electronic form of communication or within contractual or pre-contractual relationships that the client has with KPMG Slovakia ;
 - from **publicly accessible and non-public registers and records**, particularly from the commercial register, trade register;



- from **third parties** who are in a contractual, employment or similar relationship with you.
- The **retention period** of your personal data to reach above mentioned purpose is 10 years. We will not store your personal data longer then it is necessary.
- Providing of personal data to KPMG Slovakia for mentioned purposes may in some cases be a contractual requirement or requirement that is necessary for the conclusion of a contract. In general, however, the Data Subject **is not obliged to provide** the personal data to the Controller. As a **result of their non-disclosure**, it may not be possible to provide to the client proper services or it will be more difficult to provide the services.
- Provided that this is necessary, KPMG Slovakia may **provide** your personal data in proportional extent to the following recipients:
 - companies and persons controlled or owned by any KPMG company or affiliated with KPMG International;
 - law enforcement authorities;
 - competent courts.

Education Activities - KPMG Business Institute

- We process your personal data for **the purpose** of providing services of educational activities, which we provide as part of our KPMG Business Institute services.
- The **legal basis** for this processing operations is the legitimate interest of KPMG Slovakia in the proper provision of the service.
- We **collect** personal data:
 - **directly from you**, e. g. from your business card, email signature, identification in contract, or other documents you hand over to us personally or by e-mail or other electronic forms of communication or from the data you provide us with when you participate in training organized by KPMG Slovakia; or;
 - from **publicly accessible and non-public registers and records**, particularly from the commercial register, trade register;
 - from **third parties** who are in a contractual, employment or similar relationship with you.
- The **retention period** of your personal data to reach above mentioned purpose is 10 years. We will not store your personal data longer then it is necessary.
- Providing of personal data to KPMG Slovakia for the mentioned purposes may in some cases be a contractual requirement or a requirement necessary for the conclusion of a contract. In general, however, the Data Subject **is not obliged to provide** the personal data to the Controller. As a **result of their non-disclosure**, it may not be possible for Data Subject to participate at the event (training, seminar) organized by company KPMG Slovakia.
- Provided that this is necessary, KPMG Slovakia may **provide** your personal data in proportional extent to the following **recipients**:



- companies and persons controlled or owned by any KPMG company or affiliated with KPMG International.

AML procedures

- Your personal data are processed for purpose of fulfilment of obligations of the controller in the area of anti-money laundering.
- **Legal basis** for this processing activity is the fulfilment of statutory obligations of KPMG Slovakia under Act No. 297/2008 Coll. On Protection Against Legalization of Income From Criminal Activities And Protection Against Terrorist Financing as amended ("AML Act").
- Personal data are **collected**:
 - **Directly from you**, e.g. from identification in a contract or an AML questionnaire, or other documents provided or sent to us via email or other means of electronic communication;
 - from **public and private databases or registers**, mainly from commercial register, trade register, register of public sector partners;
 - **from third parties**, which are in contractual, employment or similar relationship with you (e.g. in process of identification of ultimate beneficial owner of client through KPMG Slovakia AML questionnaires).
- **Retention period** of your personal data is subject to statutory requirements (in particular periods set out in the AML Act) and our Registry Plan. Your personal data will not be kept longer than it is necessary.
- The data subject is **obliged to provide** the personal data to the controller. Its disclosure is a statutory requirement. The possible consequence of their non-disclosure is a breach of statutory obligations by KPMG Slovakia and with that related consequences (e. g. transaction will be classified as unusual and reported to Financial Intelligence Unit).
- When it is necessary KPMG Slovakia could **provide** your personal data in needed extent to following recipients:
 - Financial Intelligence Unit.

Monitoring system

- In some cases, we may also process your personal information in order to protect the rights and interests of the controller or a third party, the property, financial or other interests of KPMG Slovakia through our camera system.
- More detailed information on this processing activity you can be found on [privacy page \(visitors\)](#);

Registries

- Your personal data are also processed for the **purpose** to manage our registries;
- More detailed information on this processing activity you can be found on [privacy page \(subject of the registry and accounting records\)](#);



Direct marketing

- Your personal data are also processed for the **purpose** of direct marketing;
- More detailed information on this processing activity you can be found on this [privacy page](#) (**direct marketing**);

External events

- Your personal data could be sometimes process for the **purpose** of organizing external events organized by KPMG Slovakia and to inform participants and public about the event;
- More detailed information on this processing activity you can be found on [privacy page](#) (**external event participants and subjects of external KPMG communication**);

External communication

- Your personal data could be sometimes process for the **purpose** of informing public about various facts, which helps to promote our services and to support activities of KPMG member firms ;
- More detailed information on this processing activity you can be found on [privacy page](#) (**external event participants and subjects of external KPMG communication**);

Protection of rights of the controller or a third parties

- Your personal data are processed also for the **purpose** of protection of rights and interests of KPMG member firms or third parties;
- More detailed information on this processing activity you can be found on [privacy page](#) (**third parties**);

Exercising rights of a data subject

- We also process your personal data in order to facilitate the exercise and actual exercise of the rights of a data subject in the area of personal data protection;
- More detailed information on this processing activity you can be found on [privacy page](#) (**third parties**);

Internal quality and risk management

- We also process your personal data for the purpose of performing internal controls, the subject of which is internal risk assessment and quality assurance and compliance with professional standards in the provision of services;
- More detailed information on this processing activity you can be found on [privacy page](#) (**third parties**);

Where do we process your personal data?

We are processing your personal data for here mentioned purposes mostly in the European Union. However, within processing operations listed in this Notice, personal data are occasionally also transferred (except processing data within EU) to a third country. Cross-border transfer takes place in connection with internal controls, the subject of which is internal risk assessment and quality assurance and compliance with professional standards in the provision of services. Appropriate safeguards for transfer of personal



data to third countries are ensured in the form of standard data protection clauses according Article 46 of GDPR.

Which categories of personal data do we process?

We are processing mainly basic categories of personal data (e.g. name, surname, email address, job position, employer, or other personal data commonly used in records, or other documents necessary to provide services).

Records processed during providing our legal services could exceptionally contain special categories of personal data.

How do we process your personal data?

Processing of your personal data can be manual or automated, when your personal data is processed in our information systems or information systems of our Processors.

Your personal data are processed only by selected employees of KPMG member firms. In this relation we take care that only trained and selected employees have access to your personal data and they fulfil obligations of confidentiality in relation to all the data (personal or other) that they learned during the performance of their work.

Personal data are not subject to automated individual decision-making, including profiling.

What are your rights in the data protection area?

Under relevant data protection legislation (unless generally binding legal regulations do not stipulate otherwise), you have a right to:

- **information** about processing of your personal data;
- **access** to your personal data, including the right to obtain copy of your personal data processed by us;
- **portability of the data** which you have provided to us (in a structured, commonly used and machine-readable format) and which we are processing based on your consent by automated means; you have the right to transmit those data to another Controller (if such transfer is technically feasible);
- **rectification** of your wrong, inaccurate or outdated personal data. When accuracy of your data is questionable you can request **restriction** of its processing until we will be able to check its accuracy;
- **restriction of processing** of personal data under condition that the personal data will be stored but not processed;
- **erasure ('right to be forgotten')** of your personal data in cases specifically allowed by data protection legislation, e.g.:
 - your personal data are no longer necessary in relation to the purposes for which they were collected or otherwise processed;



- you would object to processing of personal data processed on the basis of our legitimate interest and we would not demonstrate necessary legitimate reasons for our processing that would outweigh your interests and rights and freedoms;
- any time **contact** our Data Protection Officer by using any communication means mentioned in this document. You can also contact the Data Protection Officer in case you think that we breach your rights under data protection legislation;
- when you believe that in relation to processing of your personal data, your rights were breached or that you were directly affected by such breach, you have a right to lodge a complaint with a supervisory authority (Úrad na ochranu osobných údajov Slovenskej republiky, address Hraničná 4826/12, 820 07 Bratislava – Ružinov, tel. number: +421 /2/ 3231 3214; mail: statny.dozor@pdp.gov.sk, <https://dataprotection.gov.sk/uouu/>) or to a relevant court.

What is your right to object about?

You have **right to object** any time to the processing of your personal data, which is performed on the basis of our legitimate interest. Objection could be lodged to our Data Protection Officer personally or by using any of our listed contacts.

When we consider that our legitimate interest prevails over your interest or rights and freedoms, we can continue to process your personal data. When your objection will be appropriate, we stop processing your personal data for this purpose.

How often do we update this notice?

This information is periodically reviewed and could be changed from time to time (in order to comply with new legislation and to reflect our current privacy practices). Updated versions will be available on our web site