

Privacy Policy of the RSM Austria Group

This statement describes how the RSM Austria Group¹, Tegetthoffstraße 7, 1010 Vienna ("we") processes your personal data. The statement is intended for our current and former clients, prospective clients, and potential future clients, as well as their respective shareholders, governing bodies, and other employees.

1. Purposes of data processing

We process the categories of personal data listed in [Annex 1](#) for the following purposes:

- to establish, manage, and conduct the business relationship;
- to handle contract management, including through the use of AI or AI-based applications;
- for anti-money laundering and compliance audits using AI or AI-based applications;
- to strengthen existing client relationships, establish new ones, or reach out to prospective clients, including providing information about current legal developments and our range of services (marketing);
- for scheduling and correspondence, including the use of AI or AI-based applications;
- regarding the company's internal organization and claims management in the event that a contract has already been awarded;
- to perform payroll processing for clients (including monthly payroll processing, monthly and annual reports to government agencies, etc.), including the use of AI or AI-based applications;
- to perform financial and general ledger accounting for clients, including the use of AI or AI-based applications;
- to provide consulting and representation services in the field of tax law and economic matters, including through the use of AI or AI-based applications;
- to provide consulting and representation services in the field of tax law and economic matters, including through the use of AI or AI-based applications;
- to transmit data to tax authorities, social security agencies, courts, and other public authorities;
- to provide advice and representation in matters related to social security contributions, insurance, and benefits;
- to represent clients before administrative courts and administrative authorities, as well as before legally recognized churches and religious communities in matters related to contributions, and before all other institutions exercising official authority;
- to provide other consulting services, as well as to perform fiduciary duties and manage assets within the scope of authority set forth in Section 2 of the 2017 Act on the Profession of Certified Public Accountants ("WTBG 2017");
- for each assigned task pursuant to Section 2 of the WTBG 2017, including through the use of AI or AI-based applications;
- to independently perform those professional services that require the assurance of an independent auditor, in particular the legally required audits of financial statements and any audits of financial statements conducted on a public or private basis, financial statements, cost accounting, cost estimates, and the commercial management of companies, whether or not accompanied by the issuance of a formal audit opinion;

- to independently perform other audits and agreed-upon procedures;
 - financial accounting (business accounting), including payroll accounting, as well as cost accounting (cost calculation), including consulting services in these areas;
 - for automated document recognition, automated categorization, and preliminary account assignment, as well as for posting and plausibility checks using AI or AI-based applications;
 - to provide advice and assistance in the field of accounting and financial reporting, and to prepare corporate financial statements;
 - to provide all consulting services and perform all activities related to management accounting, including the use of AI or AI-based applications;
 - for advice on the establishment and organization of an internal control system;
 - for remediation consulting, in particular for the preparation of remediation reports, the development of remediation plans, the review of remediation plans, and ongoing monitoring during the implementation of remediation plans;
 - for advice and representation in foreign exchange matters (excluding representation before the courts of general jurisdiction),
 - for the reimbursement of expert opinions in the fields of bookkeeping and financial reporting, as well as in those fields where a professional assessment requires knowledge of accounting or business administration;
 - to perform those public accounting services that are specified in other laws with the express provision that they may only be validly performed by certified public accountants or auditors;
 - to perform fiduciary duties and manage assets, with the exception of the management of buildings;
 - for advice on work-related issues;
 - to work as a mediator;
- as well as for each assigned task in accordance with § 3 of the WTBG 2017.

AI or AI-based applications may be used for any of the purposes listed above. No decisions based on automated processing will be made that produce legal effects on you or similarly significantly affect you.

To the extent that we collect your personal data directly from you, the provision of your data is generally voluntary. However, we may not be able to fulfill our obligations, or may only be able to do so partially, if you do not provide your personal data. Should the provision of your data be legally required in certain cases, we will inform you of this separately.

2. Legal Basis for Processing

If you are a prospective client or potential future client, we will process your contact information for the purpose of direct marketing via email or telephone only with your consent, in accordance with Article 6(1)(a) of the General Data Protection Regulation ("GDPR").

If you are our client, we process your personal data because this is necessary to fulfill the contract we have entered into with you (Article 6(1)(b) of the GDPR).

In addition, we process your personal data based on our legitimate interest in achieving the purposes set forth in Section 1 (Article 6(1)(f) of the GDPR) and on the legal basis of the WTBG 2017 (Article 9(2)(g) of the GDPR).

3. Sharing of Your Personal Data

To the extent that it is strictly necessary for the purposes listed in section 1, we will disclose your personal data to the following recipients:

- IT service providers we use, including providers of AI applications, as well as other service providers involved in marketing activities,
- Administrative authorities, courts, and public-law entities,
- Certified public accountants for auditing purposes,
- Insurance policies issued upon the conclusion of an insurance contract regarding the provision of coverage or the occurrence of an insured event (e.g., liability insurance),
- Clients, insofar as the data pertains to the shareholders, officers, and other employees of the respective client,
- Collaborating partners and legal representatives working on our behalf
- other recipients designated by the client (e.g., the client's group companies),
- Additionally, in the case of personal data pertaining to our clients' employees in the area of payroll processing:
 - Creditors of the employee(s) and other parties involved in any related legal proceedings, including in cases of voluntary wage assignments for due claims,
 - Bodies representing employee and statutory interests,
 - Insurance companies under an existing group or individual insurance policy, as well as employee pension funds (MVK),
 - banks involved in making payments to employees or third parties,
 - Company physicians and pension funds,
 - Co-insured persons and
- Additionally, in the area of financial and general ledger accounting for clients:
 - Debt collection agencies,
 - Banks acting on behalf of the client,
 - Factoring companies, assignees, and leasing companies

Some of the recipients listed above may be located outside of Austria or may process your personal data outside of Austria. The level of data protection in other countries may not be equivalent to that in Austria. We therefore take measures to ensure that all recipients provide an adequate level of data protection. To this end, we enter into standard contractual clauses ((EU) 2021/914 and/or (EU) 2021/915), for example. These are available upon request (see Section 6).

4. Retention period

We will retain your personal data only for as long as is necessary to achieve the purposes described above.

We generally store your personal data until the business relationship in which we collected your data has ended, or until the applicable statutory limitation and retention periods have expired. In addition, we process your data until any legal disputes have been resolved, to the extent necessary for the conduct of the proceedings. If you are a client, former client, prospective client, or potential future client, or a contact person for any of the aforementioned, and we base the processing of your data on

consent you have provided (particularly in connection with marketing activities), we will process your personal data until you object or revoke your consent.

5. Your rights regarding personal data

Under current law, you are entitled to do so (provided that the relevant requirements of applicable law are met)

- (i) to request confirmation of whether we process personal data about you and, if so, what data we process, and to receive copies of such data,
- (ii) to request the correction, supplementation, or deletion of your personal data if it is inaccurate or is being processed in violation of the law,
- (iii) to request that we restrict the processing of your personal data,
- (iv) to object to the processing of your personal data under certain circumstances,
- (v) to withdraw consent to the processing, provided that such withdrawal does not affect the lawfulness of the processing carried out prior to the withdrawal,
- (vi) to request data portability and
- (vii) to file a complaint with the relevant data protection authority.

6. Our contact information

If you have any questions or concerns regarding the processing of your personal data, please contact us:

RSM Austria Group¹
Tegetthoffstrasse 7, 1010 Wien
datenschutz@rsm.at

¹The following companies are currently part of the RSM Austria Group::

- RSM Austria Steuerberatung GmbH
- RSM Austria Wirtschaftsprüfung GmbH
- RSM Austria Transaction Services Wirtschaftsprüfung GmbH
- RSM Austria Consulting GmbH
- RSM Austria Global Employer Services Steuerberatung GmbH

Annex 1

In accordance with this Privacy Policy, we process the following categories of personal data in particular:

Identification and Master Data

- Names (first name, last name, maiden name, etc.);
- Date of birth;
- Place of birth;
- Nationality and/or visa/work permit/immigration status;
- Social Security number/pension insurance number and other insurance numbers;
- Title;
- Government-issued identification number;
- Information from identification documents;
- Other identification-related data.

Contact Information

- Work email address;
- Work phone number (including mobile phone number and fax number);
- Personal email address;
- Personal phone number (including mobile phone number);
- Home or business address, including ZIP code;
- Other contact information.

Employment, income, and tax-related data

- Job title and position;
- Departments;
- Work location;
- Employee reference number/ID;
- Time management data;
- Information from criminal records;
- Information regarding pension contributions;
- Tax rates and deductions, as well as other tax-related data;
- Donations to charities and churches;
- Salary and compensation data, including bonuses and benefits (e.g., travel, health, and life insurance);
- Invoice information, accounting details, and supplier information;
- Data points from digitized invoice documents;
- Accounting details;
- Supplier data;
- Employee's position as an executive, manager, or specialist;
- Employee's tax status;
- Economic, financial, and insurance data;
- Credit card number;
- Bank information;
- Information on dependents (names, dates of birth, gender);

- Positions on corporate boards or in government;
- Data on employee expenses (including travel and entertainment expenses);
- Data points from any client documents in anonymized or pseudonymized form.

Data from communication and consultation processes

- Content of inquiries;
- Information from consultation sessions;
- Transcripts and chat logs, to the extent that these were used to provide the service;
- Data collected to comply with legal obligations;

Marketing, Client Relationship Management, and Event Data

- Information regarding the client relationship;
- Information regarding client contact details and marketing preferences;
- Event information, event registration, and participation in internal and external events (basic registration data, dietary restrictions, attendance, and other data necessary for the organization and administration of an event)
- Documentation of interactions with specific (potential) clients;
- Photos, as well as audio and video recordings (e.g., from an event or created specifically for marketing purposes).