

Privacy Policy of the RSM Austria Group

This statement describes how the RSM Austria Group ¹, Tegetthoffstraße 7, 1010 Vienna processes your personal data. The statement is addressed to our existing and former clients, interested parties and potential future clients, as well as their respective shareholders, corporate bodies and other employees.

1. Purpose of data processing

We will process your personal data for the following purposes:

- for the establishment, administration and handling of the business relationship;
- to strengthen the existing client relationship or to establish a new client relationship or to approach interested parties, including information about current legal developments and our range of services (marketing);
- in the case of an existing assignment for the internal organization and claims management of the firm

as far as respectively instructed by the client:

- to carry out payroll accounting for clients (including monthly payroll, monthly and annual reports to authorities, etc.);
- to perform financial and business accounting for clients;
- to perform consulting and representation activities in the field of tax law and economic matters;
- to provide advice and representation in social security contribution, insurance and benefit matters,
- for representation before administrative courts and administrative authorities and before legally recognized churches and religious communities in matters of contributions and before all other institutions operating before public authorities; and
- to provide other advice as well as to assume fiduciary duties and to manage assets within the scope of authorization under Section 2 of the WTBG 2017, as well as for any commissioned task according to § 2 WTBG 2017 and § 4 BiBuG 2014 (as a personal accountant)
- for the independent performance of those economic fiduciary tasks that require the assurance of an independent auditor, in particular the legally prescribed audit and any audit based on a public or private mandate of the bookkeeping, the financial statements, the cost accounting, the calculation and the commercial management of companies, which is associated with or without the issuance of a formal audit opinion, as well as
- for independent performance of other audits and agreed-upon investigative actions;
- for pagatory accounting (business accounting) including payroll accounting as well as for calculatory accounting (costing), including consulting in these areas,
- to provide consulting and assistance in the field of accounting and balance sheet management and to close entrepreneurial books,
- for the provision of all consulting services and activities related to business accounting
- for consulting services concerning the establishment and organization of an internal control system,
- for the provision of reorganization consulting services, in particular for the preparation of reorganization reports, for the organization of reorganization plans, for the review of reorganization plans and for the accompanying control during the implementation of reorganization plans,
- for advice and representation in foreign exchange matters (without representation before ordinary courts),
- for the provision of expert opinions in the fields of accounting and financial reporting and in those fields for the professional assessment of which knowledge of accounting or business administration is required,
- for the performance of those economic fiduciary activities to which other laws refer with the express provision that they can be validly performed only by accountants or auditors,

- for the performance of fiduciary duties and the management of property, with the exception of the management of buildings,
- to provide advice on work-related matters, and
- to act as a mediator
- as well as to any commissioned task pursuant to Section 3 of the WTBG 2017.

If we collect your personal data from you ourselves, the provision of your data is generally voluntary. However, we cannot fulfill our mission or not completely if you do not provide your personal data.

2. Legal basis of data processing

If you are an interested party or potential future client, we will only process your contact data for the purpose of direct marketing by sending you electronic mail or contacting you by telephone with your consent pursuant to Art 6 (1) lit a of the General Data Protection Regulation ("DSGVO").

If you are our client, we process your personal data because this is necessary to fulfill the contract concluded with you (Art 6 (1) lit b DSGVO).

Otherwise, we process your personal data on the basis of our overriding legitimate interest in achieving the purposes set out in point 1 (Art 6 (1) lit f DSGVO) and on the legal basis of the WTBG 2017 (Art 9 (2) lit g DSGVO).

3. Transmission of your personal data

Insofar as this is absolutely necessary for the purposes mentioned under point 1, we will transfer your personal data to the following recipients:

- IT service providers used by us as well as other service providers iZm marketing activities,
- administrative authorities, courts and public bodies,
- auditors for the purpose of auditing,
- insurance companies on the occasion of the conclusion of an insurance contract concerning the service or the occurrence of an insured event (e.g. liability insurance),
- clients, as far as it concerns data of shareholders, executive bodies and other employees of the respective client,
- Cooperation partners and legal representatives working for us,
- personnel accountants working for us as defined by BiBuG 2014
- other recipients determined by the client (e.g. group companies of the client),
- additionally in case of personal data of employees of our clients in the field of payroll accounting:
 - creditors of the employee as well as other parties involved in any related legal proceedings, also in the case of voluntary salary assignments for due claims,
 - Organs of company and statutory representation of interests,
 - insurance institutions within the framework of an existing group or individual insurance as well as employee provision funds (MVK),
 - banks involved in the payment to the employee or to third parties,
 - company doctors and pension funds,
 - co-insured persons and
- additionally in the field of financial and business accounting for clients:
 - debt collection agencies,
 - banks on behalf of clients,
 - factoring companies, assignees, and leasing companies

Some of the recipients mentioned 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 correspond to that in Austria. We therefore take measures to ensure that all recipients provide an adequate level of data protection. To this end, we conclude standard contractual clauses (2010/87/EC and/or 2004/915/EC), for example. These are available upon request (see point 6).

4. Storage period

We generally store your personal data until the termination of the business relationship in the context of which we collected your data or until the expiry of the applicable statutory limitation and retention periods; furthermore, until the termination of any legal disputes in which the data is required as evidence. Insofar as you are a client, former client, interested party or potential future client or a contact person at one of the aforementioned, we will store your personal data for the purposes of marketing until you object or revoke your consent, insofar as the marketing measure is based on your consent.

5. Your rights regarding personal data collection

You are entitled, among other things, (i) to verify whether and which personal data we process about you and to receive copies of such data, (ii) to request the correction, amendment, or deletion of your personal data insofar as it is incorrect or not processed in accordance with the law, (iii) to request us to restrict the processing of your personal data, (iv) in certain circumstances, object to the processing of your personal data or revoke consent previously given for the processing, provided that a revocation shall not affect the lawfulness of the processing carried out prior to the revocation, (v) request data portability to the extent you are our client (vi) know the identity of third parties to whom your personal data is transferred, and (vii) lodge a complaint with the data protection authority.

6. Contact

If you have any questions about this statement or would like to make a request, please contact us:

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

¹ The following companies currently belong to 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 GmbH