

## **Privacy statement**

This privacy statement describes how RSM collects and processes personal data. Our privacy statement applies to the services which RSM Norge AS and RSM Advokatfirma AS provide to their clients. Personal data means any information or assessments that can be used to identify individuals. Personal data are processed by RSM as part of its functions as employer, customer and service provider and as part of its marketing and information activities.

RSM complies with Norwegian law and the General Data Protection Regulation (GDPR).

### **The rsmnorge.no website**

RSM Norge AS is responsible for the information on rsmnorge.no. RSM Norge AS owns the internet domain rsmnorge.no, while the website is owned by RSM International.

We use information capsules (cookies) to help us improve our website by collecting information about you and your device. Please refer to our cookie policy in the Privacy Policy found on [rsmnorge.no](https://rsmnorge.no) for more details about how cookies are used and how you can choose to deactivate them on your device.

Apart from the use of cookies, no personal data are processed on our website.

### **Processing of personal data in RSM's business activities**

#### Data controller

The data controller for the personal data collected is RSM Norge AS (hereinafter "RSM"). Insofar as RSM uses subcontractors, separate data processor agreements have been established with these. When using such subcontractors, RSM confirms that the same obligations are imposed on them regarding privacy protection and use of personal data, and of other client data held by RSM.

RSM uses subcontractors/sub-processors based on general written authorisation; see GDPR, Article 28. This is agreed with the client in our data processor agreement.

### **Processing of personal data for marketing and information activities**

Information about individuals is limited to their name and e-mail address. In addition, those who consent to receiving such information from RSM are free to register the company they work for.

RSM processes the abovementioned personal data for the purpose of marketing and information activities. These personal data are not made available to other parties.

Subscription to our newsletter and invitations entail that you receive e-mails when you have given your consent to doing so and insofar as we have a valid e-mail address. We normally send information two to three times monthly. Consent to receiving such information is obtained when we register personal data in our CRM system.

These data are collected through regular customer contact as part of our service provision. Moreover, we collect information from public registers, and from individuals who register directly to receive our newsletter and who give their consent to do so.

Receiving newsletters and other marketing material from RSM is a matter of personal choice. You may therefore withdraw your consent at any time. All our newsletters contain a link to an unsubscribe page where individuals must unsubscribe by using the link provided.

When we receive requests for access and deletion, we will disclose the data or confirm deletion within 30 days.

## **Processing of personal data related to our service areas**

RSM processes personal data as part of the audit services, legal advisory services, consultancy and accounting services that are necessary in order to:

- perform a contract with the data subject or to implement measures at the data subject's request prior to performance of the contract (see GDPR Article 6(1) b.);
- comply with a legal obligation to which RSM is subject (see GDPR Article 6(1) c.); or
- for the purposes of the legitimate interests pursued by RSM or by a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data; (see GDPR Article 6(1) f.).

All employees of RSM are also subject to general obligations of secrecy and have signed a separate declaration of secrecy.

## **Audit services**

In our capacity as auditor for an enterprise, we are to be regarded as the data controller. In connection with audit services, personal data such as employment contracts, personal identity numbers, salary details and tax deduction cards may be processed by us. The ground for this work is the engagement letter and chapter 5 of the Auditing and Auditors Act. Moreover, RSM is obliged to perform customer due diligence pursuant to the Money Laundering Act, sections 6 and 13 and ongoing monitoring pursuant to section 14; see Money Laundering Act section 5.

Collection of personal data is performed directly from our clients, our clients' accountants and from public authorities, including Altinn.

Personal data are retained in accordance with the Auditing and Auditors Act, section 5-5. The retention obligation currently lasts applies 10 years, and RSM deletes such data within 10 months after the time limit expires, unless other grounds prevail for longer retention.

## **Legal Advisory**

RSM Advokatfirma AS provides a range of legal advisory services related to tax, corporate and commercial law. Legal Advisory normally acts as data controller for processing personal data.

Depending on the type and scope of the engagement, this may entail processing personal data relating to employment contracts, employment relationships, family matters, financial matters and information regarding any criminal offences. Moreover, RSM Advokatfirma AS is obliged to perform customer due diligence pursuant to the Money Laundering Act, sections 6 to 13 and ongoing monitoring pursuant to section 14; see the Money Laundering Act, section 5.

Collection of personal data is performed directly from our clients but may also be obtained from publicly accessible registers such as the Register of Business Enterprises, etc.

If personal data are collected in connection with such engagements, they will be deleted no later than 30 days after the engagement is completed. If the engagement is part of the audit, the data collected are moved to the relevant audit year for the client and will thereafter comply with procedures governing audit services.

## **Advisory services**

RSM's advisory services include transaction support, information security and forensic services. Depending on the type and scope of the engagement, this may entail processing personal data relating to employment contracts, employment relationships, logs from IT systems, business roles, family matters and financial matters. Moreover, RSM is obliged to perform customer due diligence pursuant to the Money Laundering Act, sections 6 and 13 and ongoing monitoring pursuant to section 14; see Money Laundering Act section 5.

Collection of personal data is performed directly from our clients, target companies, Altinn and from other publicly accessible registers.

Personal data relating to such engagements are to be deleted from our systems no later than 30 days after the engagement is completed. If the engagement is part of the audit, the data collected are moved to the relevant audit year for the client and will thereafter comply with procedures governing audit services.

### **Audit services**

RSM has its own department dedicated to providing support with preparing financial statements and tax documentation for our clients and will act as data processor in these engagements. We can form a separate data processor agreement with the client as data controller, in which the framework for processing data is defined. No personal data are processed in this type of engagement.

### **Disclosure of personal data to third parties**

RSM does not disclose personal data to third parties.

### **Personal data relating to job applicants**

The processing of personal data relating to job applicants is dealt with in a separate privacy policy from our sub-processor, Jobylon. This privacy policy is available at [www.jobylon.com](http://www.jobylon.com).

### **Rights of the data subject to which the personal data apply**

Pursuant to current data protection legislation, anyone who has their personal data processed by RSM (the data subject) has the following rights:

- The right to request confirmation of whether we process personal data about the data subject, and access to those data. In some cases you may also request an electronic copy. The right to access does not apply unconditionally, and may be restricted by obligations of secrecy, etc.
- If personal data are incorrect, the data subject may request that the data be updated or corrected in other ways.
- In certain circumstances the data subject has the right to have the data deleted. RSM will assess whether such requests should be accommodated. You are advised that we may have a legal right or obligation to retain the data. If a request for deletion is to be accommodated pursuant to applicable regulations, RSM will comply without undue delay.
- If we process your personal data on the ground of your consent, you may withdraw your consent at any time.
- In some instances a right to request data portability, that is, a right to transmit personal data to another enterprise, may apply.
- In some instances the data subject has the right to object to the processing of personal data.

The data subject also has the right to lodge a complaint with the Norwegian Data Protection Authority. Postal address: Norwegian Data Protection Authority, Postboks 8177, 0034 Oslo. For guidance on how to lodge a complaint, see (in Norwegian only) <https://www.datatilsynet.no/om-datatilsynet/kontakt-oss/hvordan-kan-jeg-klage-til-datatilsynet/>

**Contact details**

If you have any questions about our services or this policy, contact your account manger. Up-to-date contact details are also available on our website: [www.rsmnorge.no](http://www.rsmnorge.no).