

Privacy policy for customers of Grant Thornton Rechtsanwaltsgesellschaft mbH

How we handle your data and your rights

Information under Art. 13 f. of the EU General Data Protection Regulation

Grant Thornton Rechtsanwaltsgesellschaft mbH ("GT" or "we") thanks you for entering into a business relationship with us. The security and protection of data when processing data as part of our business relationship is very important to us. We would therefore like to let you know what personal data we collect, for what purposes we use them and what data protection rights you have. This policy is updated as necessary and available to you on our website.

1. Who is responsible for data processing and who can I contact?

The controller within the meaning of the EU General Data Protection Regulation ("GDPR") and of other national data protection legislation of the Member States (in Germany, the Federal Data Protection Act [Bundesdatenschutzgesetz], "BDSG") and of other data protection regulations is:

Grant Thornton
Rechtsanwaltsgesellschaft mbH
Ganghoferstraße 31
80339 Munich

Tel.: +49 89 36849 0

Email: Datenschutz@de.gt.com

Data protection officer contact information

CONCEPTEC GmbH
Thorsten Werning (certified DPO)
Bleichstraße 5 45468 Mülheim an der Ruhr

Tel.: + 49 (0)208 69609 0

Fax: + 49 (0)208 69609 190

E-Mail: Datenschutzbeauftragter@de.gt.com

2. What sources and data do we use?

We process personal data that we receive from you as part of our business relationship. We receive the data from you directly, e.g. from being legally engaged with the compilation of articles of association, business sale agreements or with representing your interests in court. This includes the following personal data:

- Master data, e.g. first and last names and date of birth
- Contact data, e.g. street address, email address and telephone number
- Data for invoicing, e.g. bank details
- Data related to engagements
- Data related to business email communication (conversation history)
- Photos and video
- Other data that you voluntarily provide us with, e.g. interests and hobbies
- Data you provide us with on participating in events, such as registration data, and photos and video
- If you activate recording/transcription on Teams, transcription and recording data

3. What do we process your personal data for (purpose of processing) and on what legal basis?

Below we inform you about what we process your data for and on what legal basis. We process your personal data in a pseudonymised or anonymised way if the specific purpose allows.

3.1 To perform contractual obligations (Art. 6(1)(b) GDPR)

The processing of your personal data is necessary for the performance of a contract or to take steps prior to entering into a contract. The purposes of the data processing are determined by the specific engagement and the contractual documentation. For example, your business email communication data are provided to and processed by the necessary GT staff as part of the internal GT process to approve the authorisation of Outlook accounts in order to provide our services according to contract.

3.2 Based on legitimate interests (Art. 6(1)(f) GDPR)

We process your data based on a consideration of interests for the purposes of our legitimate interests or those of third parties. This includes the following purposes:

- General business management and further development of services and products
- Advertising, market and opinion research
- Organisation and execution of events physically or by Zoom and reporting on the event
- Asserting legal claims and defence in legal disputes
- Prevention and investigation of criminal offences
- Safeguarding of IT security and IT operations
- Acceptance of the engagement using the Global Relationship Database (GRD) to check whether, for example, independence can be maintained and to notify customers of security breaches

Our interest in the processing derives from the purposes in each case and is always of an economic nature (carrying out tasks efficiently, sales and marketing, prevention of legal risks).

3.3 Based on your consent (Art. 6(1)(a) GDPR)

If you give us your consent to the processing of personal data, this consent is the legal basis for the processing stated in that case.

This particularly concerns any consent you give to recording/transcription during a conversation on Teams, your participation in surveys on Zoom, and voluntary additional services such as newsletters and the use of the Mozaik app to improve the image and sound quality of photos and video recordings. The Mozaik app uses artificial intelligence (AI) to improve audio quality, transcription and to generate subtitles.

You can withdraw your consent at any time with effect for the future. This also applies to consent declarations you made to us before the GDPR came into force. Concerning this, please contact the controller or the data protection officer using the contact data in Section 1.

3.4 Based on legal obligations (Art. 6(1)(c) GDPR)

We are subject to various legal obligations arising from statutory requirements, such as the Federal Lawyers Act [Bundesrechtsanwaltsordnung] ("BRAO"), the Federal Lawyers Fee Regulations [Bundesrechtsanwaltsgebührenordnung] ("BRAGO"), the Rules of Professional Practice [Berufsordnung für Rechtsanwälte] ("BORA") and the Money Laundering Act [Geldwäschegesetz] ("GwG").

As a law firm we are also subject to a statutory obligation to identify clients and to monitor engagement relationships in order to maintain professional independence.

4. Who receives my data?

Your personal data will only be disclosed in compliance with the duty to keep professional secrecy under section 43a(2) BRAO and section 2 BORA and only as permitted by a legal basis.

Within the firm, those divisions receive your data that they require to fulfil our contractual and statutory duties or to carry out their responsibilities (e.g. money laundering officer, sales, marketing, and personnel department).

Furthermore, the following may also receive your data:

- Processors engaged by us (Art. 28 GDPR), particularly external consultants (experts, actuaries), translation agencies, payroll service providers (Datev), which process your data on our behalf according to instructions
- Public bodies and institutions (e.g. the Federal Financial Supervisory Authority (BaFin), tax authorities) where a legal or official duty exists
- Other bodies concerning which you have given us your consent to transfer data or concerning which you have released us from our professional secrecy by agreement or consent.
- Member firms of the GT network as part of the engagement acceptance process and safeguarding of network-wide independence (Global Independence System)

5. How long will my data be stored for?

As far as necessary, we process your personal data for the duration of our business relationship, also including the initiation and execution of contracts. Furthermore, we are subject to various storage and documentation duties arising from the Commercial Code [Handelsgesetzbuch] ("HGB"), the Fiscal Code [Abgabenordnung] ("AO"), the GwG and the BRAO.

Ultimately, the length of storage is also determined by the statutory periods of limitation, which under Sections 195 f. of the Civil Code [Bürgerliches Gesetzbuch] ("BGB") are usually three years, but in certain cases may be up to 30 years.

6. Are my data transmitted to third countries?

As a rule, your personal data are processed within the European Union ("EU") or the European Economic Area ("EEA"). Information may only be transmitted to third countries in exceptional cases (e.g. disclosing personal data within the GT network) as far as this is necessary to conduct engagements, or is legally prescribed or the data subject has given us your consent. Third countries are countries outside the EU and/or EEA for which it cannot be automatically assumed that there is an adequate level of data protection in accordance with European requirements.

Where transmitted information also includes personal data that are transferred without being pseudonymised or anonymised, we ensure before transferring that an adequate level of data protection is guaranteed in that third country or with that recipient in the third country. This may result from a European Commission "adequacy decision", or be ensured by using the "EU standard contractual clauses" or by concluding an intercompany agreement with strict rules within the GT network.

7. Do I have a duty to provide data?

As part of our business relationship, you only need provide us with those personal data that are necessary to establish, execute and terminate the business relationship or which we are legally obliged to collect. This includes data on responsible parties, beneficial owners, contractual partners, and related entities/persons, etc. under the GwG and to ensure network-wide independence. If you do not provide the necessary information and documentation, we will not be able to accept the business relationship you request.

8. Will my data be used for automated decision-making and profiling?

As a rule we do not use any automated decision-making under Art. 22. GDPR to establish and execute the business relationship. If we do use this procedure in individual cases, we will inform you of this separately if legally required.

We do not process your data in an automated manner to evaluate certain personal aspects ("profiling" under Art. 4(4) GDPR). We do not use profiling.

9. Do you use artificial intelligence?

We only use artificial intelligence (“AI”) as part of lawful data processing for the purposes of optimising internal processes, improving customer satisfaction and business interests. The use of AI and the collection and use of personal data in the use of AI applications is subject to data protection requirements and AI principles, particularly under the GDPR and the AI Directive.

As far as possible, personal data are processed in an anonymised state.

10. What other data protection rights do I have?

You have the right to obtain information about your stored personal data free of charge at any time (Art. 15 GDPR, Section 34 BDSG). Furthermore, you have the right at all times to request rectification (Art. 16 GDPR) or erasure (Art. 17 GDPR, Section 35 BDSG) of your data if not precluded by any statutory regulations or storage periods. You may request the restriction of processing (Art. 18 GDPR) of your data and lodge an objection to the processing of your data (Art. 21 GDPR). You also have the right to data portability (Art. 20 GDPR). Furthermore, you may lodge a complaint with the responsible data protection supervisory authority concerning our processing of your personal data (Art. 77 GDPR, Section 19 BDSG).

You also have the right to withdraw your declaration of consent under data protection law at any time (Art. 7(3) GDPR). The withdrawal of consent does not affect the lawfulness of processing based on consent before its withdrawal. This also applies to withdrawing consent declarations made to us before the GDPR came into force. In this case, all personal data stored based on consent shall be erased unless another legal basis for continued storage exists under the law.

11. Security

GT protects your data using technical and organisational security measures to prevent accidental or intentional manipulation, loss, destruction or access by unauthorised persons. Our security measures, e.g. data encryption, are regularly improved according to the development of technology. Furthermore, our employees and service providers are obliged to maintain confidentiality in handling your personal data.

12. Further information

The data protection team and the data protection officer are available for your questions (see Section 1 for contact information).

You can find the general privacy policy for our website at <https://www.grantthornton.de/en/privacy-policy/>.

Privacy Policy of Grant Thornton Rechtsanwaltsgesellschaft mbH for beneficial owners

How we handle your data and your rights

Information under Art. 14 of the EU General Data Protection Regulation

Grant Thornton Rechtsanwaltsgesellschaft mbH ("GT" or "we") thanks you for entering into a business relationship with us. The security and protection of data when processing data as part of our business relationship is very important to us. We would therefore like to let you know what personal data we collect, what purposes we use them for and what data protection rights you have. This policy is updated as necessary and available to you on our website.

Soweit in diesen Datenschutzhinweisen die männliche Form verwendet wird, steht die männliche Form stellvertretend für eine weibliche, nichtbinäre, intersexuelle und transsexuelle Person.

1. Who is responsible for data processing and who can I contact?

The controller within the meaning of the EU General Data Protection Regulation ("GDPR") and of other national data protection legislation of the Member States (in Germany, the Federal Data Protection Act [Bundesdatenschutzgesetz], "BDSG") and of other data protection regulations is:

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Data protection officer contact information

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Thorsten Werning (certified DPO)
Bleichstraße 5 45468 Mülheim an der Ruhr

Tel.: + 49 (0)208 69609 0
Fax: + 49 (0)208 69609 190
E-Mail: Datenschutzbeauftragter@de.gt.com

2. What sources and data do we use?

We process your personal data, which we receive as part of our business relationship from the company's contact person for which you are listed as a beneficial owner. We receive the data from your company's management or contact or from publicly accessible sources (e.g. the Commercial Register or Transparency Register). We process the following personal data of beneficial owners:

- First name and last name
- Titles, nationality, date of birth and place of birth
- Any professional title

3. What do we process your personal data for (purpose of processing) and on what legal basis?

Below we inform you about what we process your data for and on what legal basis.

We process your personal data in a pseudonymised or anonymised way if the specific purpose allows.

3.1 To perform contractual obligations (Art. 6(1)(b) GDPR)

The processing of your personal data is necessary for the performance of a contract or to take steps prior to entering into a contract. The purposes of the data processing are determined by the specific engagement and the contractual documentation.

3.2 Based on legal obligations (Art. 6(1)(c) GDPR)

We are subject to various legal obligations arising from statutory requirements such as the Money Laundering Act [Geldwäschegesetz] ("GwG").

As a law firm, we are also subject to a statutory duty to identify clients.

4. Who receives my data?

Your personal data will only be disclosed in compliance with the duty to keep professional secrecy under section 43a(2) BRAO and section 2 BORA and only as permitted by a legal basis.

Within the law firm, those offices receive your data that require them to fulfil our contractual and statutory duties or to carry out their responsibilities, e.g. the money laundering officer.

Furthermore, the following may also receive your data:

- Processors engaged by us (Art. 28 GDPR), such as the service provider for our CRM system, who processes your data on our behalf according to instructions
- Public bodies and institutions (e.g. the Federal Financial Supervisory Authority (BaFin), tax authorities) where a legal or official duty exists
- Member firms of the GT network as part of the engagement acceptance process and safeguarding of network-wide independence (Global Independence System)

5. How long will my data be stored for?

As far as necessary, we process your personal data for the duration of our business relationship, also including the initiation and execution of contracts. We are also subject to various storage and documentation requirements including under the GwG. According to these, personal data requested for investigating customers are stored for 5 to 10 years.

6. Are my data transmitted to third countries?

As a rule, your personal data are processed within the European Union ("EU") or the European Economic Area ("EEA"). Information may only be transmitted to third countries in exceptional cases (e.g. disclosing personal data within the GT network) as far as this is necessary to conduct your engagements or is legally prescribed. Third countries are countries outside the EU and/or EEA for which it cannot be automatically assumed that there is an adequate level of data protection in accordance with European requirements.

Where transmitted information also includes personal data that are transferred without being pseudonymised or anonymised, we ensure before transferring

that an adequate level of data protection is guaranteed in that third country or with that recipient in the third country. This may result from a European Commission "adequacy decision", or be ensured by using the "EU standard contractual clauses" or by concluding an intercompany agreement with strict rules within the GT network.

7. Do I have a duty to provide data?

As part of our business relationship, only those personal data need be provided that are necessary to establish, execute and terminate a business relationship or which we are legally obliged to collect. This includes information under the GwG on beneficial owners. If you do not provide the necessary information and documentation, we will not be able to accept the desired business relationship.

8. Will my data be used for automated decision-making and profiling?

As a rule we do not use any automated decision-making under Art. 22. GDPR to establish and execute the business relationship. If we do use this procedure in individual cases, we will inform you of this separately if legally required.

We do not process your data in an automated manner to evaluate certain personal aspects ("profiling" under Art. 4(4) GDPR). We do not use profiling.

9. What other data protection rights do I have?

You have the right to obtain information about your stored personal data free of charge at any time (Art. 15 GDPR, Section 34 BDSG). Furthermore, you have the right at all times to request rectification (Art. 16 GDPR) or erasure (Art. 17 GDPR, Section 35 BDSG) of your data if not precluded by any statutory regulations or storage periods. You may request the restriction of processing (Art. 18 GDPR) of your data and lodge an objection to the processing of your data (Art. 21 GDPR). You also have the right to data portability (Art. 20 GDPR). Furthermore, you may lodge a complaint with the responsible data protection supervisory authority concerning our processing of your personal data (Art. 77 GDPR, Section 19 BDSG).

10. Security

GT protects your data using technical and organisational security measures to prevent accidental or intentional manipulation, loss, destruction or access by unauthorised persons. Our security measures, e.g. data encryption, are regularly improved according to the development of technology. Furthermore, our employees and service providers are obliged to maintain confidentiality in handling your personal data.

11. Further information

The data protection team and the data protection officer are available for your questions (see Section 1 for contact information).

You can find the general privacy policy for our website at <https://www.grantthornton.de/en/privacy-policy/>

Privacy policy of our service providers

I. CRIF GmbH

Information about CRIF GmbH under Art. 14 of the EU General Data Protection Regulation

This privacy policy is to inform you under the EU General Data Protection Regulation (GDPR), which came into effect on 25 May 2018, about the processing of your personal data by our service providers and the rights you are entitled to. This policy is updated as necessary and made available to you.

Service provider: CRIF GmbH

As part of contractual relationships, Grant Thornton Rechtsanwaltsgesellschaft mbH transfers collected personal data concerning the application for and performance of a business relationship as well as data on non-contractual behaviour to CRIF GmbH, Leopoldstraße 244, 80807 Munich.

The legal basis for this transfer is Art. 6(1)(b) and (f) GDPR. The data exchange with CRIF GmbH is to fulfil legal duties to conduct creditworthiness checks (Sections 505a and 506 of the Civil Code [BGB]).

CRIF GmbH processes the received data and also uses them for the purpose of creating profiles (scoring) to give contractual partners in the European Economic Area and Switzerland as well as potentially in other third countries information, including on the assessment of the creditworthiness of natural persons.

The personal data are transferred to third countries in accordance with Art. 44 f. GDPR.

For more information on the activities of CRIF GmbH, please see their online information sheet at www.crif.de/datenschutz.