

## Protection of Privacy and Processing of Personal Data

TC A & A takes its obligations with regard to the protection of privacy and the protection of personal data very seriously.

*Definitions:* In this clause 7, the following terms shall have the following meanings:

**"controller", "processor", "data subject", "personal data", "data breach" and "processing" (and "process")** shall have the meanings given in Applicable Data Protection Law;

**"Applicable Data Protection Law"** means all worldwide data protection and privacy laws and regulations applicable to the personal data in question, including, where applicable, EU Data Protection Law; and

**"EU Data Protection Law"** means (i) Regulation 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (General Data Protection Regulation) (the "**GDPR**"); (ii) the EU e-Privacy Directive (Directive 2002/58/EC); and (iii) any and all applicable national data protection laws made under or pursuant to (i) or (ii); in each case as may be amended or superseded from time to time.

1. Legal qualification of the parties for all the services provided by TC A&A (excluding the ones covered by clause 2.2 below):

TC A & A and the client will process personal data (hereinafter, the "**Data**") pursuant to the General Terms and Conditions. The parties acknowledge that each party processes the Data in its possession or control as an independent data controller for their own purpose(s) (not as joint controllers or as the data processor of the other party).

*Compliance with law:* Each party shall comply with its obligations under Applicable Data Protection Law, and these General Terms and Conditions, when processing the Data. Neither party shall be responsible for the other party's compliance with Applicable Data Protection Law. In particular, each party shall be individually responsible for ensuring that its processing of the Data is lawful, fair and transparent, and shall make available to data subjects a privacy statement that fulfils the requirements of Applicable Data Protection Law. To the extent that TC A & A is not in direct contact with the data subjects, the client shall provide a copy of TC A & A's privacy policy to the data subjects without delay after the conclusion of these General Terms and Conditions.

2. Legal qualification of the parties for the following services:

- *performance of legal and administrative formalities,*

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- *company domiciliation, including administrative management of documents and mails),*
- *interim accounting assignments, and administrative services (incl. drawing up invoices and expenses, preparing payment orders for suppliers, if applicable):*

The client (the controller) appoints TC A & A as a processor to process the personal data described in Annex A to these General Terms and Conditions (the "Data"), as part of the signed Engagement Letter entered into between the parties.

#### 2.1. Purpose limitation:

TC A & A shall process the Data as a processor for the purposes described in Annex A and strictly in accordance with the documented instructions of the client (the "**Permitted Purpose**"), except where otherwise required by any EU (or any EU Member State) law applicable to TC A & A. In no event shall TC A & A process the Data for its own purposes or those of any third party. TC A & A shall immediately inform the client if it becomes aware that the client's processing instructions infringe Applicable Data Protection Law.

#### 2.2. International transfers:

TC A & A shall not transfer the Data (nor permit the Data to be transferred) outside of the European Economic Area (EEA) unless it takes such measures as are necessary to ensure the transfer is in compliance with Applicable Data Protection Law. For transfers of Data from the EEA to a non-EEA country, such measures may include (without limitation) transferring the Data to a recipient in a country that the European Commission has decided provides adequate protection for personal data, to a recipient that has achieved binding corporate rules authorisation in accordance with Applicable Data Protection Law, or to a recipient that has executed standard contractual clauses adopted or approved by the European Commission in accordance with Applicable Data Protection Law.

#### 2.3. Confidentiality of processing:

TC A & A shall ensure that any person that it authorises to process the Data (an "**Authorised Person**") shall be subject to a strict duty of confidentiality (whether a contractual duty or a statutory duty). TC A & A shall ensure that all Authorised Persons process the Data only as necessary for the Permitted Purpose.

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#### 2.4. Security:

TC A & A shall implement appropriate technical and organisational measures to protect the Data (i) from accidental or unlawful destruction, and (ii) loss, alteration, unauthorised disclosure of, or access to the Data (a "**data breach**").

#### 2.5. Subprocessing:

TC A & A shall not subcontract any processing of the Data to a third party subprocessor unless: (i) the client has given its prior written consent of; (ii) TC A & A provides at least 30 days' prior notice of the addition or removal of any subprocessor (including details of the processing it performs or will perform to the contact person of the client); (iii) TC A & A imposes data protection terms on any subprocessor it appoints that protect the Data to the same standard provided for by these data protection clauses; and (iv) TC A & A remains fully liable for any breach of these data protection clauses that is caused by an act, error or omission of its subprocessors. A list of approved subprocessors as at the date of the engagement letter is attached at Annex B to these General Terms and Conditions. If the client refuses to consent to TC A & A's appointment of a third party subprocessor on grounds relating to the protection of the Data, then either TC A & A will not appoint the subprocessor or the client may elect to suspend or terminate the engagement letter.

#### 2.6. Cooperation and data subjects' rights:

TC A & A shall provide all reasonable and timely assistance (including by appropriate technical and organisational measures) to the client to enable the client to respond to: (i) any request from a data subject to exercise any of its rights under Applicable Data Protection Law; and (ii) any other correspondence, enquiry or complaint received from a data subject, regulator or other third party in connection with the processing of the Data. In the event that any such request, correspondence, enquiry or complaint is made directly to TC A & A, TC A & A shall promptly inform the client providing full details of the same.

#### 2.7. Data Protection Impact Assessment:

If TC A & A believes or becomes aware that its processing of the Data is likely to result in a high risk to the data protection rights and freedoms of data subjects, it shall promptly inform the client and TC A & A shall provide the client with all such reasonable and timely assistance as the client may require in order to conduct a data protection impact assessment in accordance with Applicable Data Protection Law including, if necessary, to assist the client to consult with its relevant data protection authority.

#### 2.8. Data breach:

Upon becoming aware of a data breach, TC A & A shall inform the client without delay, and at the latest within 72 hours, and provide all information and cooperation as the client may reasonably require in order for the client to fulfil its data breach reporting obligations under (and in accordance with the timescales required by) Applicable Data Protection Law. TC A & A shall further take all such measures and actions as are necessary to remedy or mitigate the effects of the data breach and shall keep the client informed of all developments in connection with the data breach.

#### 2.9. Deletion or return of Data:

Upon termination or expiry of the engagement letter, TC A & A shall (at the client's election) destroy or return to the client all Data (including all copies) in its possession or control (including any Data subcontracted to a third party for processing). This requirement shall not apply to the extent that TC A & A is required by any EU (or any EU Member State) law to retain some or all of the Data, in which event TC A & A shall isolate and protect the Data from any further processing except to the extent required by such law until deletion is possible.

#### 2.10. Audit:

TC A & A shall permit the client (or its appointed third-party auditors) to audit TC A & A's compliance with these data processing clauses, and shall make available to the client all information, systems and staff necessary for the client (or its third-party auditors) to conduct such audit. TC A & A acknowledges that the client (or its third-party auditors) may enter its premises for the purposes of conducting this audit, provided that the client gives it reasonable prior notice of its intention to audit, conducts its audit during normal business hours, and takes all reasonable measures to prevent unnecessary disruption to TC A & A's operations. The client will not exercise its audit rights more than once in any twelve (12) calendar month period, except (i) if and when required by instruction of a competent data protection authority; or (ii) the client believes a further audit is necessary due to a data breach suffered by TC A & A.

## Annex A - Data Processing Description

This Annex A forms part of the General Terms and Conditions and describes the processing that the processor will perform on behalf of the controller.

**Controller.** The controller is the client.

**Processor.** The processor is TC A & A which offers the services described in the engagement letter.

**Data subjects.** The personal data to be processed concern the following categories of data subjects: the client's employees, representatives, officers, customers and/or suppliers.

**Categories of data.** The personal data to be processed concern the following categories: identification data, contact details, professional data, financial and economic characteristics and all the personal data necessary for the concerned service (e.g., national IDs and identifiers, household composition, for interim accounting assignments).

**Special categories of data.** The personal data to be processed may concern the following special categories of data: data concerning health in the event of interim accounting assignments.

**Duration of processing.** The processing will last during the term of the signed engagement letter.

**Purpose of processing.** The personal data is processed for TC A & A to be able to offer the services contractually agreement upon with the client, as set out in the signed engagement letter and in these General Terms and Conditions.

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### Annex B - Approved Subprocessors

Name of subprocessor (depending on the service)	Description of processing	Territory(ies)
Admin Consult Syneton	CRM	EU
Winbooks	To generate the payment package	EU
Dynamic Flows	Document managing system	EU
Emisphere	Financial reporting and dashboards	UE
Clearfacts	Collaborative accounting platform and document exchange	UE
Silverfin	Consolidation and financial reporting platform	UE
Kluwer (Wolters Kluwer)	Tax and legal software for client file management	UE
Intellifin	Financial analysis and planning (simulations, valuation, etc.)	UE
Exact online	Online accounting and client file management	UE
Yuki	Online accounting software and automation of financial processes	UE
Hannah	Financial plans, budgets, and forecasts	UE
Lucy	E-invoicing via Peppol (sending and receiving invoices)	UE

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