

General information on data processing in accordance with Article 13 of the GDPR

Dear Sir or Madam,

we herewith wish to comply with our obligation to provide information on the basis of the General Data Protection Regulation (GDPR) and the new Federal Data Protection Act (BDSG-neu), which enter into force at the same time on 25.05.2018.

In accordance with the German Federal Data Protection Act, we are obliged to inform you that your personal data (name, address and date of birth etc.) are recorded, used and stored by us.

The data made available to us is processed for the purpose of filing tax returns, preparing balance sheets, etc. as well as correspondence with the tax authorities or other institutions (banks, insurance companies, etc.).

We assure you that your data will be treated confidentially.

As your tax consultant, we regard the protection and security of your data as an important part of our corporate philosophy. We adhere to the applicable legal regulations in all activities and contacts and have, together with our data protection officer, adapted our catalogue of measures to the new legislation.

On account of the new legal regulations, please find enclosed with this letter:

General information on the data processing of your data in accordance with Article 13 of the GDPR.

We look forward to continuing to work together in a spirit of trust and cooperation.

With kind regards,

GTK
GINSTER · THEIS · KLEIN & PARTNER mbB
Wirtschaftsprüfer · Steuerberater · Rechtsanwalt

Partner:

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Rechtsanwalt

Fachberater (DStV e.V.):

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Controlling und Finanzwirtschaft

Frank Ginster

Restrukturierung und
Unternehmensplanung

Thomas Klaiber

Unternehmensnachfolge

General information on data processing for clients in accordance with Article 13 of the GDPR

Controller: **GTK GINSTER • THEIS • KLEIN & PARTNER mbB**
Wirtschaftsprüfer • Steuerberater • Rechtsanwalt
Am Strauchshof 2
50321 Brühl

Data Protection Officer: **Reinhold Goetz, Dipl. Ing. Nachrichtentechnik**
Certified Data Protection Specialist
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1. Purpose of the collection, processing and use of data

Tax consultancy, business consultancy, auditing and legal consultancy activities with the collection, processing, use and, where applicable, transmission of personal data for the purpose of legal advice, preparation or execution of financial accounting, payroll accounting, annual accounts, tax returns, participation and advice in relation to company tax audits, consultancy in tax, legal and commercial/economic matters, audits and for the purpose of legal advice and representation with regard to disputes both in and out of court.

2. Legal basis for the processing

The legal basis for the processing of our clients' personal data is founded on Paragraph 11 of the German Tax Consulting Law (StBerG), under which personal data are collected and also processed and used for the purpose of future procedures insofar as this is necessary to perform the duties/assignments in accordance with the Tax Consulting Law.

For all other purposes, the processing of personal data is based on Article 6, Paragraph 1 b) of the GDPR, under which such processing is permitted for the performance of a contract with the data subject.

3. Recipients or categories of recipients to whom the data are communicated

Fundamentally, we do not pass on any of our clients' personal data to third parties, unless such disclosure is absolutely necessary due to legal regulations or for the performance of assignments. In this case, the data subjects shall be informed accordingly insofar as they are not already aware of this.

The recipients internally are relevant clerical staff as well as external data centres (e.g. DATEV eG), financial authorities, social insurance agencies, external bodies depending on the individual case, such as opposing parties, their counsel/legal representatives, insurers of the persons involved, courts, bailiffs and banking institutions for payment transactions.

Also, with the consent of the data subjects, assessment of the financial position (BWA, OPOS etc.) to banks, credit agencies and collection service providers (e.g. Creditreform).

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4. Transmission of data to third countries

Transmission of the data to countries outside the EU or EEA (third countries) is not planned.

5. Storage period for personal data

Fundamentally, we delete the data when the purpose for which the data were collected has ceased, e.g. on termination of a contractual relationship, insofar as such deletion is not precluded by any statutory retention obligations. If deletion is not possible, e.g. data stored in an electronic archive system, these are blocked to prevent further processing.

The storage period and deletion deadline depend on the type of data. We keep a precise list of the data categories and data types processed by us in an electronic directory of the processing activities in accordance with Article 30 GDPR, which we are happy to provide to clients concerned on request.

Data that we need to assert, exercise or defend legal claims are not deleted by us in accordance with Article 17, Paragraph 3 e) of the GDPR.

6. Right to access, rectification, erasure and restriction of processing

You have the right to obtain information on your personal data stored with us at any time. You also have the right to the rectification, blocking or, apart from the prescribed storage of data for business transactions, the erasure of your personal data.

To enable the blocking of data to be considered at any time, these data have to be held in a lock file for monitoring purposes. You can also request the erasure of the data insofar as this is not precluded by any statutory retention obligation. If such an obligation does exist, we will block your data on request.

7. Consent

You can make changes or revoke your consent with effect for the future by notifying us accordingly.

8. Provision of personal data

The client or the data subject is obliged, for performance of the contract/assignment, to provide personal data to the extent necessary for the fulfilment of such contract/assignment. It is the responsibility of the client in this regard to provide the controller only with those data required for the performance of the contract (data minimisation principle).

9. Right to complain to the supervisory authority

You have the right to complain to the data protection supervisory authority and obtain information from the authority about your rights under the Federal Data Protection Law (BDSG) and other data protection regulations, including the General Data Protection Regulation (GDPR). The supervisory authority is also the contact point for complaints regarding the processing of personal data.

Competent supervisory authority for North Rhine-Westphalia:

Landesbeauftragte für Datenschutz und Informationsfreiheit
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40102 Düsseldorf
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