



Information memorandum on processing personal data while providing auditing services and fulfilling identification obligations

When providing auditing services, the auditing company Pechmannova Partners s.r.o., registration no. KAČR 69, processes personal data in the role of controller.

I. Processing personal data without the consent of the Client

This regards situations where the Client's authorised representative is obliged to submit his/her personal data to the Auditor for the purpose of entering into an Agreement on the Provision of Auditing Services (Agreement).

The Auditor is legally entitled to process the provided personal data without the consent of the Client so it may adhere to its legal obligations as an auditor, including but not limited to:

- Fulfilling obligations arising from the Act on Auditors

Fulfilling obligations to the auditing supervisory authorities (the Chamber of Auditors of the Czech Republic and the Public Audit Oversight Board):

- Fulfilling obligations in identifying and reviewing clients pursuant to the Act on Certain Measures Against Money Laundering and the Financing of Terrorism
- Fulfilling archiving duties

II. Processing personal data with the consent of the Client

These are situations where as part of the Auditor's file management process, the Client agrees with the Auditor processing information provided by the Client or with the processing of information provided by third parties with the Client's consent.

The Client not providing consent with processing such information may result in the Auditor not being able to provide auditing services, and this fact will limit the scope of the Auditor's activities.

III. Scope of Client personal data that is processed

The Auditor processes personal data in the necessary extent to:

- Perform the subject matter of the Agreement, particularly contact and identification data and data obtained in connection with the Auditor's file management process;
- Copy the ID documents as part of the Auditor's legal duty to properly check the identity of the Client's authorised representative. The Auditor processes data about Clients' ID documents (the ID document type, series and number, issuing country or authority issuing the document, expiration date), usually by making copies of such documents.

IV. Method for processing personal data

The Auditor processes personal data manually (by making written copies) and digitally as a part of the Auditor's file. The Auditor processes personal data only at the Client's site and at its own office within the European Union. The Auditor is obliged to process personal data in accordance with



legislation, including but not limited to Regulation (EU) No 2016/679 of the European Parliament and of the Council of 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (Regulation), and with the Personal Data Protection Act.

The Auditor commits to take technical and organisational measures to safeguard the protection of processed personal data so that unauthorised or accidental access cannot occur and the data cannot be changed, destroyed, lost, transmitted or otherwise processed without authorisation or otherwise abused; the Auditor commits that all of the personal data processor's legal obligations are continuously ensured through personnel and organisational measures while the data is being processed, including those obligations arising from the Regulation.

The Auditor hereby represents and warrants that the protection of personal data is subject to the Auditor's internal regulations within its internal data and information protection system.

The Auditor commits that data processing will be safeguarded in a manner including but not limited to the following:

- Access to personal data is only held by the Auditor's authorised persons, for whom the conditions and scope of data processing are stipulated by the Auditor
- Personal data are processed at the Client's or Advisor's site
- The Auditor's authorised persons processing the personal data under this Agreement are bound by a non-disclosure agreement regarding the personal data and the safeguarding of the data, even after their employment or other relationship with the Auditor has been terminated
- The Auditor represents and warrants that it is aware of its legal obligations, including but not limited to its obligations under the Regulation and the Personal Data Protection Act, and commits that it will ensure these obligations are fulfilled, especially by ensuring that the authorised persons and its other employees providing the contracted service are demonstrably informed of their duty of non-disclosure and other applicable legal obligations.
- If the system for protecting processed personal data is breached, if personal data is accessed by an unauthorised person or by accident, or if the data is destroyed, lost, transmitted, or otherwise processed without authorisation or abused, the Auditor commits to immediately inform the Client and is obliged to immediately take action to eliminate this defect.