

General Information Note

In relation to the processing of personal data, as part of its responsibility for ensuring transparency, security and confidentiality, KPMG in Romania* undertakes to protect and use personal information referred to as “personal data” belonging to data subjects only in accordance with the provisions of *EU Regulation 2016/ 679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC* (“GDPR”).

Generally, our intention is to collect only personal data that are necessary for the purpose for which they were collected, either directly from you or indirectly, following internal processes that pursue our legal or due diligence obligations.

This Information Note envisages the processes and general activities by which personal data can be collected through processes/activities that do not involve interaction with one of the KPMG websites in Romania.

Thus, directly, we can collect personal data from you, following the initiation or negotiation of a business relationship, the entry into a contractual business relationship or when you supply us with goods or services or when you submit a curriculum vitae (CV), or when you visit us on our premises.

We can also collect personal data about you from various public sources such as public websites, public registers for evidences, registers for ensuring opposability, or lists of international sanctions, for the purpose of entering into a business relationship and, where appropriate, concluding a contract to provide professional services.

What categories of personal data do we collect?

We obtain personal information about you such as, but not limited to, surname, given name, e-mail address, telephone number, data contained in identity document/passport, copy of identity document, residence/domicile address, country of residence, nationality, company/organization you represent, your function/position within your company, your public function, seniority in your position, photo/video images, signature, your car registration plates, data contained in your curriculum vitae (CV) and references obtained from your former employers, data contained in any forms that you have completed in our know your customer process, data pertaining to criminal convictions or offenses, data that you can provide to us as part of a phone call or data you choose to transmit to us in cases where you choose to contact us via email.

In addition, in cases where your employer, or you individually, have contracted KPMG services for certain operations, such as wage calculation services or global mobility services, we will collect and process the data you or your employer will provide us with, for the purpose of providing the services contracted.

What special categories of data do we process?

We do not generally require or process special categories of data, but there may be situations where, either under a law we are required to collect and process such data or we process it with your express consent, such as:

- ✓ Data on political affiliation or opinions, as well as possible information on criminal convictions and offenses, data we process as a result of legal obligation in the process of know your customer, prevention of money laundering and for the purpose of combatting terrorism;
- ✓ Data on ethnic/racial origin, health or trade union membership, if we provide our global mobility services, in accordance with your consent;
- ✓ Health data to prevent the spread of a contagious disease, or as a result of an incident that has occurred on our premises, as part of our obligation to comply with legal obligations or the public interest;

What are the legal basis and purposes we rely on?

The law allows us to process personal data as long as we have a legal basis for doing so. The law also obliges us to inform you of the purposes of the processing. As a result, when we process your personal data, we will rely on one of the following legal grounds for processing, for the purposes indicated:

- **Legitimate interest**, to answer a request/application when we interact directly with you, or when you intend to address your request through electronic mail or any other communication channel.
We can also process your image and your car registration plates when you visit our premises, to ensure the security of our space and property, using video surveillance and controlled physical access.
- **Your consent**, in some cases and for some specific processes, we will ask your consent to process some of your personal data and we will process your personal data only if you agree. For example, when we ask for references from your former employers, or when we process data on ethnic/racial origin, health or trade union membership when providing mobility services.
- **The execution of a contract**, if we enter and perform a contractual business relationship for the provision of professional services or if you provide us with goods or services, we will process your personal data, in relation to your quality and capacity as the representative of the legal entity/authorized individual that was contracted.
- **Legal obligation** as the applicable legal basis for processing personal data for purposes such as: the obligation to know our customers ; preventing money laundering and counterterrorism; ensuring compliance with the criteria of professional independence; preventing the spread of contagious diseases or to make a report on an incident which could affect medical wellbeing; the transmission of information to the authorities empowered by law to request and

receive such information, e.g. courts, tribunals, police, bailiffs, National Office for Prevention and Combating of Money Laundering, tax authorities, public notaries, other supervisory and control authorities.

Automatic processing of personal data

In some cases, we can use certain means of automated processing of personal data, such as where aggregation of personal data available in online public spaces is required, but a decision will never be based on automated processing.

Sharing and transfer of personal data

✓ Transfer within the global KPMG organization

We may be able to convey information about you to other KPMG global network member firms for administrative purposes or as part of international commitments with KPMG International and other member firms, where necessary, to provide professional services or to meet legal and regulatory obligations worldwide, such as hosting and supporting IT applications. In any case, we will ensure that any data transmitted are only those necessary to achieve the desired purpose.

✓ Transfer to third parties

We can share personal data with third parties as far as it is necessary, as a result of a legal obligation or professional standards, for our legitimate, administrative or business needs, or to analyze and respond to your requests.

We list the following categories of potential recipients:

- telecommunications system contributors or providers, data integrators, system and/or application support, archiving services, cloud-based software providers, security and protection services;
- collaborators offering us professional services such as notaries, lawyers, auditors, accountants, insurers;
- the authorities empowered by law to request and receive information, e.g. courts, tribunals, police, bailiffs, National Office for Prevention and Combating of Money Laundering, tax authorities, public notaries, other supervisory and control authorities;
- a potential buyer or seller and its advisers, in the event of a possible merger process in relation to a transfer or acquisition, actual or potential, of a part of or an entire business, or any associated rights or interests.

In addition, in the event that KPMG can store personal data outside the European Economic Area, they are usually transmitted to the following [countries](#). In the event of a possible data transfer, we will ensure that it will only take place if an adequate level of

protection of personal data is recognized by the European Commission for the recipient country. In the absence of such a decision issued by the European Commission, we will only transfer your personal data to a third country if appropriate legal safeguards are provided to protect the personal data.

In any case, we will ensure that any data transmitted is only necessary for the intended purpose.

KPMG will not transfer your personal data for the direct marketing of third parties.

What is the time period for data retention?

Based on the provisions of legislation on know our customers, prevention of money laundering and terrorism financing, the provisions of the accounting law on the preservation of supporting documents which represent the basis of financial accounting records and the need to defend/preserve rights in possible litigation, we will be able to retain personal data for up to 10 years from the time they are collected or after the business relation ends.

Images or recordings obtained through the internal video monitoring and surveillance system will be kept for a maximum of 30 days, except in cases expressly covered by law or in duly justified cases.

Your rights

To the extent that KPMG processes personal data relating to you, you have the following rights, in accordance with *EU Regulation 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC ('GDPR')*:

Right to information: you have the right to receive information on processing operations of your personal data. Compliance with this right is ensured through this Information Note, as well as other information you will receive in specific processes/activities.

Right of access: you have the right to obtain extensive information on the processing of your personal data, in which case our reply will follow at least the categories of information as indicated by the GDPR Regulation.

Right to rectification: you have the right to obtain, without unjustified delays, the rectification of inaccurate data concerning you or the completion of personal data which are incomplete.

Right to erase data: you have the right to request the deletion of personal data concerning you, in any of the following situations laid down in the *GDPR Regulation*, as follows:

- personal data is no longer required for the purposes for which they have been collected or processed;
- you withdraw your consent and there is no other legal basis for the processing;
- you oppose the processing of personal data;

- personal data have been unlawfully processed;
- personal data must be deleted to comply with legal obligations;

Right to restrict processing: You have the right to obtain the restriction of the processing of your personal data in any of the following the situations provided for by the *GDPR Regulation*:

- you dispute the accuracy of the data. The processing will be restricted for the period necessary for the verification of the accuracy of the data;
- processing personal data is illegal, but you choose to request its restriction not its deletion;
- you request the restriction for the establishment, exercise or enforcement of a right in a court of law;
- you oppose processing based on legitimate interest.

Right to data portability: have the right to receive personal data concerning you in a structured format, which is commonly used and which can be read automatically, and to transmit such data to another operator when the technical means allow it. This right may be exercised when the processing is based on consent and is done by automated means.

Right of opposition: you have the right to object to the processing of your personal data, for reasons relating to a particular situation in which you are in.

Right not to be the subject of a decision based solely on automated processing, including profiling.

The right to withdraw your consent for processing based on this legal basis.

For the exercise of the above rights, you can send us a written request by e-mail to: dataprotection-office@kpmg.com.

You are also entitled to lodge a complaint with the National Supervisory Authority for Personal Data Processing (ANSPDCP), based at 28-30 G-ral Gheorghe Magheru Bld., District 1, Postal Code 010336, Bucharest, in the form of a written address, at the headquarters of the institution, or electronically, at anspdcp@dataprotection.ro, in the event of a possible breach of your rights in the context of the processing of personal data.

Data security and integrity

KPMG has in place reasonable security policies and procedures to protect personal data against loss, misuse, unauthorized alterations or destruction. However, despite all the efforts made by KPMG, security cannot be guaranteed against all threats. As far as we are concerned, access to your personal data will be limited to persons who need to know such data and who are responsible for ensuring the confidentiality of such information.

Moreover, we are making reasonable efforts to preserve personal data only for as long as: (i) the information is necessary to achieve the intended purpose; (ii) they are necessary to comply with legal, regulatory requirements relating to internal affairs or policies; (iii) until the exertion of the right to delete the data.

The period during which the data are kept will depend on the nature and specific circumstances in which the information was collected;

Amendments to this Information Note

KPMG can modify or update this Information Note to reflect our privacy policies. If we modify this Information Note, we will note the updated date in the version of this page.

Contact addresses

KPMG is committed to protecting the online confidentiality of your personal data. If you have questions or comments about the processing of your personal data, please contact us at dataprotection-office@kpmg.com. You can also use this address to send us any requests relating to personal data protection compliance.

We will acknowledge the receipt of your email, and we will try to resolve your request, within one month of receipt. If the request is complex or we have a large volume of pending requests, we will let you know that it will take more than one month to resolve the request and we will try to resolve the request within three months of receiving it.

You can also lodge a complaint with the local data protection authority, **the National Supervisory Authority for the Processing of Personal Data**, at the contact details indicated above in the Section "Your Rights".

*"KPMG," "we," refers to KPMG International Cooperative ("KPMG International"), a limited liability company of *English* nationality, and/or any, or more of the member firms of the global KPMG organization, affiliated to KPMG International.

In Romania the following entities exist, based in Bucharest, District 1, București-Ploiești Road, no. 89A:

- KPMG Romania S.R.L.
- KPMG Audit S.R.L.
- KPMG Tax S.R.L.
- KPMG Advisory S.R.L.
- KPMG Business Tax Services S.R.L.
- KPMG Restructuring S.P.R.L.
- KPMG Delivery Center S.R.L.
- KPMG Foundation
- KPMG Accounting and Payroll Services S.R.L.
- KPMG Legal through TONCESCU and Associates of S.P.A.R.L.