

Personal data processing and protection policy

I. General provisions

This Policy (the "Policy"), developed in accordance with Article 18.1 of Russian Federal Law No. 152-FZ of 27 July 2006 "On Personal Data" (the "Personal Data Law"), is an internal founding regulatory document of KPMG Foundation (the "Company") which determines its main areas of activity in terms of the processing and protection of personal data ("Personal Data") operated by the Company.

This Policy aims to implement Personal Data processing and protection legislation requirements and also to protect the rights and freedoms of individuals and citizens when the Company processes their Personal Data.

II. Personal data processing: purposes and principles

The Company shall process Personal Data fairly and lawfully, and only to the extent necessary to achieve certain previously determined legitimate purposes. Only those Personal Data should be processed that meet their processing purposes. The content and scope of Personal

Data to be processed by the Company shall correspond to declared processing purposes; it is prohibited to process any redundant Personal Data.

When the Company processes Personal Data, it shall ensure their accuracy, adequacy and, where necessary, relevance in relation to processing purposes. The Company shall take all necessary measures to destroy (delete) or clarify incomplete or inaccurate Personal Data.

The Company shall store Personal Data in such a form as to allow the identification of the subject of the Personal Data, and for a period no longer than is required by their processing purposes if such a period of storage is not stipulated by the Personal Data Law or contract (agreement) under which the Personal Data subject acts as a party, beneficiary, or guarantor. Processed Personal Data should be destroyed or sanitised as soon as their processing purposes are achieved or if they no longer need to be achieved, unless otherwise stipulated by the Personal Data Law.

Information on the processing purposes, content and composition of Personal Data, as well as on the subjects of Personal Data whose data are

processed by the Company, is contained in the Company's notice on Personal Data processing submitted to the body that is authorised to protect the rights of the subjects of Personal Data (Roskomnadzor), and in the event of any amendments applied thereto such information should be updated. In addition to this, the Company may process special categories of Personal Data in accordance with Russian personal data legislation and with the prior written consent of the subjects of Personal Data.

In the course of its activity and with the consent of the subject of Personal Data, the Company may delegate and (or) assign operations on Personal Data processing to another person, unless otherwise provided by the Personal Data Law. In such case the parties' obligation to ensure the confidentiality and security of Personal Data during their processing is a mandatory condition for delegating and (or) assigning operations on Personal Data processing to another person.

The Company shall not place the subject's Personal Data in the public domain without their preliminary consent.

In the course of its activity the Company may perform a

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cross-border transfer of Personal Data pursuant to the Personal Data Law and International contracts of the Russian Federation.

The cross-border transfer of Personal Data to a foreign state without the adequate protection of the rights of Personal Data subjects shall be carried out with their written consent or through the execution of a contract (agreement) to which the subject of Personal Data is a party, as well as in other cases stipulated by the law.

III. Subjects of personal data

In the course of its main line of business the Company processes the Personal Data of the following subjects:

- Job seekers (including personnel reserve), employees, including individuals whose employment contracts were terminated, their immediate family members;
- Clients and other counterparties (including potential clients);
- kpmg.ru website users.

IV. Key security measures for personal data

In order to protect Personal Data during their processing, the Company shall independently determine the content and list of measures that is necessary and sufficient for the performance of obligations stipulated by the Personal Data Law. Such

measures shall include, specifically, the following:

- the appointment of a personal data processing manager;
- the adoption of documents determining the operator's policy on Personal Data processing, issuing internal regulations on Personal Data processing and other internal regulatory documents establishing the procedures for preventing and detecting Russian law violations and eliminating the consequences of such violations;
- the application of legal, organisational and technical measures to protect Personal Data;
- the performance of internal controls to assess compliance with the Personal Data Law, as well as with the regulations and requirements on Personal Data protection adopted thereunder, and with the operator's policy on Personal Data processing and its internal regulations;
- an assessment of the harm that might be caused to Personal Data subjects in the event of a breach of legal requirements, the extent of such identified harm, and security measures taken by the operator;
- familiarisation of the Company's staff directly involved in Personal Data processing with Personal Data Law requirements;
- arranging and (or) supervising activities related to the receipt and

processing of applications and requests of Personal Data subjects or their representatives.

The Company's management recognises the importance of and the need for Personal Data protection, and encourages the constant improvement of the system designed to protect Personal Data processed by the Company in the course of its main line of business.