

## **Protection of personal data and identification of the Client**

### 1.1 The Company processes the personal data of the physical persons:

- for the purpose of processing tax returns and providing other tax and accounting advisory services on the basis of performance of the contract, acknowledged letter of offer, or confirmed purchase order during the provision of tax and advisory services to the Client,
- in the records for the purpose of protecting the Company's legal claims on the basis of the Company's legitimate interest containing in the defence of its rights during the provision of tax and accounting advisory services to the Client and subsequently for a maximum period of 10 years after their termination with respect to the limitation period in tax proceedings and 4 additional years with respect to the possible delayed claim of damage by the Client; the course of this time limit shall be interrupted if the Client claims at the Company or another authorities or entity the compensation for damage caused by the Company within the framework of the provision of tax and accounting advisory services or the Company has reason to suspect that the Client may make such a claim,
- for the purpose of fulfilling the legal obligations of the Company, on the basis of obligations in particular pursuant to the Act No. 253/2008 Coll., On Certain Measures against the Legalization of Proceeds from Crime and on Financing of Terrorism, as amended (hereinafter referred to as the "AML Act"), Act No. 563/1991 Coll., on accounting, as amended, Act No. 235/2004 Coll., On Value Added Tax, as amended, for the time period provided for by these regulations, for a maximum period of 10 years after the termination of the provision of tax and accounting advisory services,
- for the purpose of offering additional services of the Company on the basis of a legitimate interest in the promotion of its own services, throughout the period of providing the services by the Company to the Client and in the event of the termination of these services for a further period of 3 years.

### 1.2 The Company processes the identification and contact details of the Client's statutory representatives, if the Client is a legal person, as well as the identification data, economic transaction data and other data necessary to determine the tax liability of the Client relating to other persons whose data are contained in the documents provided by the Client for providing the tax and accounting advisory services by the Company (e.g. family members):

- for the purpose of processing tax returns and providing other tax and accounting advisory services on the basis of a legitimate interest consisting in protecting the interests of the Client, for the duration of the contractual relationship,
- in the records for the purpose of protecting the Company's legal claims on the basis of the Company's legitimate interest in the defence of its own rights, during the provision of tax and accounting advisory to the Client and subsequently for a maximum period of 10 years after their termination with respect to the limitation periods in tax proceedings and 4 additional years with respect to the possible delayed claim of damage by the Client; the course of this time limit shall be interrupted if the Client claims at the Company or any other authority or entity the compensation for damage caused by the Company within the framework of the provision of tax and accounting advisory services or the Company has reason to suspect that the Client may make such a claim,
- for the purpose of fulfilling the legal obligations of the Company, on the basis of the obligations in particular according to the AML Act, Act No. 563/1991 Coll., On Accounting, as amended, Act No. 235/2004 Coll., On Value Added Tax, as amended, for

the time period provided for by these regulations, for a maximum period of 10 years after the termination of the provision of tax and accounting advisory services,

- for the purpose of offering additional services of the Company on the basis of a legitimate interest in the promotion of its own services, throughout the period of providing the services by the Company to the Client and in the event of the termination of these services for a further period of 3 years. The Client agrees that the Company may indicate the name of the Client in the list of its Clients used for marketing purposes.

1.3 Personal data processed by the Company pursuant to Articles 1.1 and 1.2 may be transferred in accordance with the instructions of the Client to the Financial and Customs Authorities, the Czech Social Security Administration, the Health Insurance Companies, the Czech Statistical Office and other entities specified by the Client.

1.4 The Client and persons referred to in Article 1.2 shall have the right to request an access to the processed personal data, in particular to obtain information on their processing, or a copy of the personal data relating to them; the right for correcting the processed personal data that are relevant to them and are inaccurate or outdated; the right to object to the processing of the personal data relating to them in the case of the processing based on legitimate interest or for the purpose of direct marketing; the right for deleting the personal data relating to them, in particular where there is no legal basis for their processing; the right for limitation of the processing of the personal data relating to them, in particular when their correction is requested or an objection is raised against their processing; these rights may be exercised at the Company through the contact details provided in the contract, letter or offer.

1.5 The Client and the persons referred to in Article 1.2 shall also have the right to file a complaint with the Office for the Protection of Personal Data against the processing of the personal data by the Company.

1.6 The Client has the right to obtain the data that he has provided to the Company and the Company processes them electronically for the processing of tax returns and the provision of other tax and accounting advisory services in a common, structured and machine-readable format.

## **2. Identification of the Client**

2.1 The Client is obliged to be identified in accordance with special law. He will provide the Company with the relevant documents and transmit copies thereof or make them available to the Company for these purposes. The Client shall provide the Company with all the assistance required to meet the Company's obligations under the AML Act; in particular when performing the Client's control in accordance with Article 9 of the AML Act.

2.2 For the purposes of the AML Act, the Company shall make copies or extracts from the documents provided by the Client and process the information thus obtained to fulfill the purpose of this Act.

2.3 Upon the creation of an engagement, the Company identifies each natural person representing the Client, who is a legal entity, in the physical presence of the identified person, unless otherwise agreed.

2.4. The Company shall, upon the creation of the engagement, identify each natural person named by the Client as the contact person in the physical presence of the identified person, unless otherwise agreed.

2.5. The Client shall inform the Company of the sources of funds, unless they have been generated by the Company's proper business activities. The Client, in the case of a legal entity, informs the Company of its actual owner.

2.6. When identifying a Client that is:

- a physical person, the Company shall (in a physical presence of this person) record and verify the identification data of the identity card if they are entered in it, and shall also record the type and number of the identity card, the state or, where appropriate, the authority which issued it and its period of validity; at the same time, the Company verifies the identity of the image with the identity card,
- a legal person, the Company shall record and verify the identification data from the document on the existence of a legal entity and, in the scope provided for in the preceding paragraph, the Company performs the identification of the natural person representing the Client in the matter; if the statutory body, the member of the statutory body or the controlling person of this legal entity is another legal entity, the Company shall also record its identification data,
- represented under a power of attorney agreement, the Company shall perform the agent's identification (in a physical presence of this person) under the two preceding paragraphs; at the same time, the Company verifies the power of attorney submitted by the Agent.

2.7. The Client shall, for the duration of the engagement, inform the Company of any changes that might affect the correct identification of the Client, in particular as to the validity and completeness of the identification data.

2.8. The Company is entitled to withdraw from the contract if,

- the Client refuses to undergo the identification or he refuses to provide evidence of the power of attorney or the identification cannot be performed for any other reason,
- the Client does not provide the necessary co-operation to fulfill the purpose of the AML Act, or the purpose of this Act cannot be fulfilled for any other reason, or
- the Company has reasonable doubt as to the truthfulness of the information provided by the Client or the authenticity of the documents submitted.