

PRIVACY POLICY ON THE PROTECTION OF PERSONAL DATA

1. INTRODUCTION

The Belgian network CdP Partners, specialising in the provision of audit, accountancy and tax services and all other corporate governance consultancy, is an independent member of the international network UHY. The CdP Partners network includes several autonomous Belgian CdP entities (hereinafter commonly referred to as 'we' or 'us'), which, however, are not considered to be third parties in relation to each other.

In our capacity as firms of registered auditors, chartered accountants and tax advisors, we are responsible as 'data controllers' for collecting and processing large volumes of data, including personal data, in order to perform our professional activities.

The personal data that we process may concern you as a client of the firm, or as a business associate of our clients (if you are a supplier or a customer of our client, for example).

This personal data protection policy defines our measures concerning the information that we collect about you directly or indirectly (hereinafter 'personal data'), the reasons for using these data, their retention period, the rights you have and how to exercise them.

2. PERSONAL DATA CONTROLLER

The personal data controller is CdP Partners. The data controller's registered office is located at 1170 Brussels, square de l'Arbalète n°6. The data controller is registered with the Institut des Réviseurs d'Entreprises under number N00044.

For any questions relating to the protection of personal data, please send an email to the following address: RGPD@cdp-partners.be

3. WHAT PERSONAL DATA DO WE COLLECT?

By 'personal data' we mean any information relating to an identifiable physical person.

We have to collect different types of personal data about you, depending on the type of engagement, in particular:

- **identification information** (e.g. name, national number, copy of identity card or passport, nationality, place and date of birth);
- **contact details** (e.g. residence address, email address, IP address and telephone number);
- **family situation** (e.g. marital status, dependants);
- **tax situation** (e.g. tax identification number, tax situation);

- **information about your employment** (e.g. job, employer name, employment location);

We generally process the personal data that the data subject or his/her relatives has/have provided.

We may also process some personal data that have not been provided by the data subject, such as personal data transmitted by the client concerning its employees, directors, legal representatives, collaborators, customers, suppliers or shareholders. In this case, you must inform these parties of the existence and contents of this privacy policy.

Personal data may also come from public sources such as the Crossroads Bank for Enterprises, the Belgian Official Gazette and its annexes and the National Bank of Belgium (Central Balance Sheet Office).

The data are only processed if such processing is necessary for the purposes mentioned in point 4.

We never collect 'sensitive data', namely:

- personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership;
- genetic or biometric data (e.g. facial images and fingerprints);
- health data;
- data relating to sexual behaviour or sexual orientation.

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4. PURPOSES OF PROCESSING PERSONAL DATA

We need personal data for the following purposes:

- A. Acceptance of the client as such under our acceptance procedure and the contractual performance of accountancy, tax and audit services. The processing of personal data concerns the data of the clients themselves, including their personnel members and directors, and of other persons, such as customers and suppliers, involved in their activities.

Unless these data can be communicated and processed, we are unable to carry out our engagement as a registered auditor, chartered accountant, tax advisor or accountancy advisor.

- B. Application of the Law of 18 September 2017 on the prevention of money laundering and the financing of terrorism and the restriction of the use of cash (hereinafter, the 'Law of 18 September 2017').
1. Under Article 26 of the Law of 18 September 2017, our firm is required to collect the following personal data concerning our clients and their representatives: surname, first name, date of birth, place of birth and, wherever possible, address.

2. Under Article 26 of the Law of 18 September 2017, our firm is required to collect the following personal data concerning the clients' beneficial owners: surname, first name and, wherever possible, date of birth, place of birth and address.

The processing of these personal data is a legal obligation. Without them, we are unable to enter into business relations (Article 33 of the Law of 18 September 2017).

C. Fulfilment of our obligations to the Belgian authorities, foreign authorities or international institutions, pursuant to a legal or regulatory obligation, pursuant to a judicial decision or for the defence of a legitimate interest, and in particular – though not exclusively – if current and future tax laws (VAT listings, tax forms, etc.) and social laws compel us to process personal data in connection with the engagement assigned to us.

The processing of these personal data is a legal obligation. Without them, we are unable to enter into business relations.

5. RECIPIENT OF THE DATA

Only our internal and external collaborators have access to personal data, in order to carry out their professional activities. These collaborators act under our supervision and responsibility.

We also use external suppliers, who undertake certain processing operations, namely IT, legal, financial, accounting and other services. Since these third parties have access to personal data in the context of the performance of the services requested, we have taken technical, organisational and contractual measures to ensure that your data are only processed and used for the purposes mentioned in point 4 of this policy.

We may transmit personal data at the request of any legally competent authority or on our own initiative, if we believe in good faith that the transmission of such information is necessary in order to comply with the law or regulations or to defend and/or protect the rights or property of the firm, its clients, its website and/or yourself.

Under no circumstances will your personal data collected in the course of our professional activities be sold or made available to third parties.

6. SECURITY MEASURES

In order to prevent, as far as possible, any unauthorised access to personal data collected in this context, we use a series of organisational and technical measures to ensure that your personal data are protected.

These measures include in particular:

- awareness-raising and training for staff to ensure they are aware of our privacy obligations when processing personal data;
- administrative and technical controls to ensure we only access personal data if we need them;
- technological security measures, including firewalls, authentication, encryption and anti-virus software;

- physical security measures on our premises.

They also apply to all data processors used by the firm.

7. DATA RETENTION PERIOD

7.1. Personal data that we are required to keep under the Law of 18 September 2017 (cf. point 4B)

This refers to the identification data and the copy of the evidence concerning our clients and their internal and external representatives and beneficial owners. In accordance with Articles 60 and 62 of the Law of 18 September 2017, these personal data are kept for a maximum of ten years after the end of the professional relationship with the client or from the date of a one-off transaction.

7.2. Other personal data

Personal data of persons not mentioned above are only kept for the periods provided for in the applicable legislation, such as accounting legislation, tax legislation or social legislation.

Once the above periods have expired, the personal data are erased, unless other legislation in force provides for a longer retention period.

8. RIGHTS OF ACCESS, RECTIFICATION, RIGHT TO BE FORGOTTEN, DATA PORTABILITY, OBJECTION, NON-PROFILING AND NOTIFICATION OF SECURITY BREACHES

8.1. Personal data that we are required to keep under the Law of 18 September 2017

This refers to the personal data of our clients and their agents and beneficial owners.

In this regard, your attention is drawn to Article 65 of the Law of 18 September 2017:

'Art. 65. The data subject as defined by this law shall not benefit from the right to access and rectify his data, or the right to be forgotten, to the portability of such data, or to object, or the right not to be profiled or to be notified of security breaches.

The data subject's right of access to his personal data shall be exercised indirectly, pursuant to Article 13 of the aforementioned Law of 8 December 1992, by contacting the Privacy Commission instituted by Article 23 of the said law.

The Privacy Commission shall merely communicate to the requesting party that the necessary checks have been made and inform the requester of the result with regard to the lawfulness of the processing in question.

These data may be communicated to the requesting party if the Privacy Commission, in agreement with the CTIF and after consulting the data controller, finds, first, that their communication is not likely to reveal the existence of a declaration of suspicion as referred to in Articles 47 and 54, of any actions taken in response to such a declaration, or of the exercise by CTIF of its right to request additional information pursuant to Article 81, or to call into question the purpose of combating money-laundering/financing of terrorism and, second, that the data concerned relate to the requesting party and are

held by the subject entities, the CTIF or the supervisory authorities for the purposes of the application of this law.'

To exercise your rights relating to your personal data, you must therefore contact the Data Protection Authority (see point 9).

8.2. All other personal data

To exercise your rights relating to all other personal data, you may always contact the data controller (cf. point 1).

9. MAKING A COMPLAINT

In the event of dissatisfaction with the way in which we have processed your personal data, you have the right to submit a complaint to the **Data Protection Authority**:

Rue de la Presse 35, 1000 Brussels

Tel.: +32 (0)2 274 48 00

Fax: +32 (0)2 274 48 35

Email: contact@apd-gba.be

URL : <https://www.autoriteprotectiondonnees.be/>