

## **OBLIGATORY INFORMATION acc. to Art. 12 contd. GDPR (General Data Protection Regulation)**

### **Contact details of the person responsible**

**kbht GmbH**  
Auditing firm

**Tax Advisor Tobias Baum**  
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### **From which source do we obtain your personal data?**

In principle, the collection of your data takes place on your premises. The processing of your personal data provided by you is necessary to fulfill the contractual and legal obligations of the employment contract you have concluded with us. Due to your duties to cooperate, it is inevitable to provide the personal data requested by us, otherwise, we will not be able to fulfill our contractual and legal obligations. Disadvantages for you, e.g., in regards to payment of wages, payment of social security contributions, etc., can otherwise no longer be ruled out.

Provision of your personal data is necessary within the framework of pre-contractual measures (e.g., in the application process). If the requested data is not provided by you, an employment contract cannot be concluded.

For the execution of the employment contract, it may be necessary to process personal data that we have received from other companies or other third parties, e.g., social security provider, or the like, permissibly and for the respective purpose.

Furthermore, we may process personal data from sources that are publicly accessible, e.g., websites, which we use legitimately and only for the respective contractual purpose.

### **Purposes and legal bases of the processing**

Your personal data you provide to us will be processed in accordance with the provisions of the European General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG):

#### **The establishment, implementation, and termination of the employment relationship (acc. to art. 26 para. 1 subpara. 1 BDSG)**

The purposes of the data processing result on the one hand from the introduction of pre-contractual measures which precede a contractually regulated employment relationship, and on the other hand from the fulfillment of the obligations from the employment contract concluded with you.

#### **For the detection of criminal offences (acc. to art. 26 para. 1 subpara. 2 BDSG)**

Your personal data may be processed to detect criminal offences if there are actual grounds for suspecting that you have committed a criminal offence in your employment; if, moreover, the processing is necessary for detection and your legitimate interest in the exclusion of the processing does not outweigh, in particular, if the nature and extent are not disproportionate to the cause.

#### **On the basis of consent (acc. to art. 26 BDSG)**

The purposes of processing personal data result from granting consent. You may revoke your consent at any time with effect for the future. Consents granted before the GDPR took effect (25 May 2018) can also be revoked. Processing that took place before the revocation remains unaffected by the revocation. For example: Publication of your image on our website.

## **Who receives the personal data you provide us with?**

Within our company, only those divisions receive access to the personal data that you have provided to us, which are required to fulfill employment contractual and legal obligations and which are entitled to process this data.

In order to meet our obligations under the contract concluded with you, we possibly pass on your personal data to other companies of the kbht Group, in so far as this is agreed in the contract concluded between us.

In fulfillment of the employment contract that has been concluded with you, only those divisions receive the data that you have provided to us, which require this data for legal or contractual reasons, e.g., your bank; social insurance carriers; health insurers.

Other recipients will only receive the data you have provided to us at your request if you give us the necessary consent.

Within the scope of our services, we commission contractors who contribute to the fulfillment of contractual obligations, e.g., computer center service providers; EDP partners; companies who shred documents, etc. We contractually oblige these data processors to observe professional confidentiality and to comply with the requirements of the GDPR and the BDSG.

## **Will your data you provide to us be transferred to third countries or international organizations?**

Your data that you provide to us will in no case be transferred to a third country or an international organization. If in individual cases, you wish your data you have provided to us to be transferred to a third country or an international organization, we will only do so with your consent.

## **Does automated decision making, including profiling, take place?**

No fully automated decision making (including profiling) according to art. 22 GDPR is applied to process the data you have provided to us.

## **Duration of processing (criteria for deletion)**

Your data you have provided to us will be processed for as long as it is necessary to achieve the agreed purpose of the employment contract, in principle, as long as the contractual employment relationship with you exists. After the end of the contractual relationship, your data you have provided to us will be stored to comply with legal retention obligations or on the basis of our legitimate interests. After the legal retention periods have expired or our legitimate interests have ceased to exist, your data that you have provided to us will be deleted.

Expected periods of storage obligations and our legitimate interests are:

- Fulfillment of commercial, tax, and professional retention periods: The periods for storage and documentation specified therein range from two to ten years.
- Preservation of evidence under the statute of limitations: According to sections 195 contd. of the German Civil Code (BGB), the limitation period can be up to 30 years, whereas the standard limitation period is three years.

## **Special features of application procedures**

When you send us an application, we will only use the information you have provided. In addition to the legal bases mentioned above, this is done for the implementation of pre-contractual measures acc. to art. 6 para. 1 subpara. b GDPR, and for the decision on the establishment of an employment relationship acc. to art. 26 para. 1 sentence 1 BDSG.

During the application process, only those persons who are involved in the application process within our company will have access to your data.

If your application leads to the establishment of an employment relationship, your personal data will continue to be processed for the purpose of carrying out the employment relationship.

If your application does not lead to the establishment of an employment relationship, your personal data will still be processed after the end of the application procedure on the basis of justified interests, e.g., for asserting or defending claims for damages, and will be deleted after our justified interests have ceased to exist and after the expiry of legal retention periods. This is usually the case after six months after a cancellation unless you have given us your consent to a longer storage.

## Information and access to personal data

- Right of **access** acc. to art. 15 GDPR:  
Upon request, you have the right to receive information free of charge as to whether and what data about you is stored and for what purpose it is stored.
- Right to **rectification** acc. to art. 16 GDPR:  
You have the right to request from the Data protection officer to correct your incorrect personal data without delay. Taking into account the purposes of the processing, you have the right to request the completion of incomplete personal data - also by means of a supplementary declaration.
- Right to **erasure ("Right to be forgotten")** acc. to art. 17 GDPR:  
You have the right to demand from the Data protection officer to delete your data immediately. The person responsible is obliged to delete personal data immediately, if one of the following reasons applies:
  - a) Purposes shall cease to apply for which the personal data was collected.
  - b) You are revoking your consent to the processing. There is no other legal basis for the processing.
  - c) You object to the processing. There is no other legal basis for the processing.
  - d) The personal data have been processed unlawfully.
  - e) The deletion of personal data is necessary to fulfill a legal obligation under Union law or the law of the Member States to which the Data protection officer is subject.
  - f) The personal data has been collected in relation to information society services provided in accordance with article 8 para. 1.
- Right to **restriction of processing** according to art. 18 GDPR and art. 35 BDSG:  
You have the right to request a limitation of the processing, if one of the following conditions is given:
  - a) You doubt the accuracy of the personal data.
  - b) The processing is unlawful, but you refuse to have it deleted.
  - c) Personal data is no longer required for the purposes of processing; however, you will need the data to assert, exercise, or defend legal claims.
  - d) You have filed an objection against the processing acc. to art. 21 para. 1 GDPR. As long as it has not yet been determined whether the legitimate reasons of the responsible person outweigh you, the processing will be restricted.
- Right to **data portability** acc. to art. 20 GDPR:  
You have the right to receive the data you provided from the person responsible in a structured, current, and machine-readable format. Forwarding it to another responsible person may not be hindered by us.
- Right to **object** acc. to art. 21 GDPR:  
In this case, please contact the person responsible for processing (see above).
- Right to **lodge a complaint** with a supervisory authority acc. to art. 13 para. 2 subpara. d, 77 GDPR in connection with art. 19 BDSG:  
If you believe that the processing of your data violates the GDPR, you have the right to lodge a complaint with the supervisory authority. For this purpose, please contact the competent supervisory authority.

- **Withdrawal of consent** acc. to art. 26 para. 2 BDSG:  
If the processing is based on your consent acc. to art. 26 para. 2 BDSG, you are at any time entitled to withdraw the appropriately bound consent without prejudice to the legality of the processing which has taken place on the basis of the consent until revocation.