

Baker Tilly Baltics OÜ Privacy Policy

This Privacy Policy has been published on 25 November 2020.

The Privacy Policy of Baker Tilly Baltics OÜ (hereinafter also “Baker Tilly Baltics”) has been prepared in accordance with the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council) and the Personal Data Protection Act and applies to our customers, incl. to potential customers who use, have used or have expressed a wish to use our services or cooperate with us.

The Privacy Policy is an integral part of contracts to be concluded between Baker Tilly Baltics and our customers and contains the following information:

- What personal data do we process and how do we gather the data?
- For what purposes and on what legal grounds do we process personal data?
- How do we process personal data (access to data and security, sharing and retention of data);
- What are your rights in connection with processing your personal data?
- Use of cookies on our webpage and social media accounts;
- Our contact details so that you can be informed of your rights regarding the processing of your personal data and to exercise those rights.

Terms and Definitions

We use the following terms and definitions for the purposes of the Privacy Policy:

Customer – a natural or legal person who uses, has used or has expressed the wish to use our services or is otherwise related to our services.

Data subject – a natural person, about whom we have information to identify the person. Examples of data subjects are customers who are natural persons, visitors, persons submitting inquiries and questions/requests, business partners, representatives and employees of legal customers. Hereinafter in this Privacy Policy also referred to as the person or customer.

Personal data – any information relating to an identified or identifiable natural person (“data subject”); An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, personal identification code, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.]

Personal data processing – any operation or a set of operations which is performed on personal data, such as collection, recording, organisation, structuring, retention, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

Controller – a natural or legal person, public sector authority, agency or other body which, alone or jointly with others, determines the purposes and means of processing the personal data.

Processor – a natural or legal person, public authority, agency or any other body which processes personal data on behalf of the controller and on the basis of instructions given by the same.

Baker Tilly Baltics may process the personal data: (1) as a controller, defining the purposes and means of processing; or (2) as a processor, following the instructions of the controller. As a processor we process personal data on the basis of a data processing contract. This contract determines the

relations between the processor and the controller, the rights and obligations, considering the general obligations arising from applicable legislation.

What personal data Baker Tilly Baltics OÜ processes?

We process the personal data of customers only on the grounds and for the purposes set out in the General Data Protection Regulation (GDPR), the Personal Data Protection Act and this Privacy Policy. Baker Tilly Baltics may process the following personal data:

| | |
|---|--|
| Personal identification data | <ul style="list-style-type: none"> • given name and surname, personal identification code/date of birth, place of birth, copy of identity document ((passport, ID-card), citizenship, other information arising from the Money Laundering and Terrorist Financing Prevention Act, if necessary; |
| Contact details | <ul style="list-style-type: none"> • e-mail, phone number, place of residence, mailing address, |
| communication language, etc.; | |
| Data about the customer’s right of representation | <ul style="list-style-type: none"> • Data on the relationship of the person with legal persons (e.g., data submitted by the person or visible from public registers, basis of the right of representation or other relations for concluding transactions on behalf of the legal person and representing the same); |
| Data concerning the provision of service | <ul style="list-style-type: none"> • Personal data obtained by providing the service (such as employees, customers, suppliers and partners of the customer), which we process for providing the service and which may contain the following information: given name and surname, personal identification code, date of birth of the person, number of dependents, marital status, e-mail, place of residence, contact number, information about remuneration, number of bank account, employment contracts concluded by the customer, additional data, required for calculating the remuneration (<i>inter alia</i> payroll and letters of bailiffs), ordered service and purchased goods, settlements and debts, information on the shareholders/members of the company, data on ultimate beneficial owners or data of persons otherwise related to the company in connection with investments and financial interests; • Data on the inquiries from public registers (such as commercial register, land register, population register, etc.); • Data concerning the person’s activities in ordering and using our services, including the content of the ordered service, contracts concluded with the person and data on the breach of contract, customer communication and correspondence, information related to payment for the service (payments/debts); • Details on the transactions made from the person’s payment account, incl. remitter’s name, payment date, currency, amount and description. |
| Other information | <ul style="list-style-type: none"> • Web information: information on visiting the webpage and social media accounts of Baker Tilly Baltics, cookies, log information and IP-addresses. |

We collect the above data in different ways:

- Data disclosed to us by a person in any way (e.g., via inquiries, requests, conclusion of contracts), data obtained as a result of communication and provision of services (e.g., via correspondence, telephone phone, disclosed orally or otherwise);
- Data disclosed by the person himself/herself on the Internet and in social media;
- Data obtained upon payment for the service;

- Data received from third parties – from public registers, authorities.

Purpose and grounds of data processing

Baker Tilly Baltics processes the personal data for the predefined purposes based on the applicable law, contract or consent. We collect and process the personal data in particular in the following situations and for the following purposes:

| | |
|--|--|
| To conclude and perform a contract | <ul style="list-style-type: none">• To hold pre-contractual negotiations, conclude and perform contracts• To provide the service• To establish the identity of the customer and the existence of the right of representation• To maintain, organise and store customer communication, update and correct personal data;• To keep records of works and services, to process purchase and sales invoices• To ensure the fulfilment of the customer's payment obligation, settlements, submission of invoices and collection of payments• To resolve disputes arising from the contract, submit claims related to the customer or to participate in proceedings• For the conclusion of an employment contract on the basis of concluding a contract and legitimate interest, Baker Tilly Baltics processes the personal data provided by the job applicant, the personal data received from the person indicated by the job applicant as a reference and the personal data of the reference, the personal data collected from state databases and registers and public (social) media on the job applicant |
| To comply with legal obligations | <ul style="list-style-type: none">• To perform the duty of care, to fulfil the obligations set out in the legislation, incl. the Money Laundering and Terrorist Financing Prevention Act• To organise the accounting and comply with the tax obligations• For mandatory notification of public authorities and state agencies and responding to their requests for information (taking into account the restrictions arising from law) |
| On the basis of legitimate interest | <ul style="list-style-type: none">• To protect the interests of the customer and us, improve the quality of our services, establish a business relationship and to promote communication with the customer• For marketing activities and to maintain and develop customer relationships, incl. to forward information in connection with customer events and trainings;• To capture customer events and trainings with photos and/or filming, aimed at introducing our business, products and services to customers;• To protect our and our customers' property, to detect and prevent fraud, to prevent malware;• To establish, exercise or defend legal claims; |
| Upon customer's consent and submit offers via e-mails, to send newsletters); | <ul style="list-style-type: none">• given for direct marketing (e.g., to introduce the services we offer and submit offers via e-mails, to send newsletters); On the basis of the consent, we process the personal data within the boundaries, extent and for explicit purposes as determined by the person;• To analyse the data generated as a result of visiting and using the website (e.g., information about how the website is used, IP-address and location information). |

Access to personal data and security

Baker Tilly Baltics ensures the confidentiality and secure storage of customer data required by law, and organises the protection of personal data against unauthorised access, unlawful processing or disclosure, accidental loss, alteration or destruction.

Personal data is processed in a manner that ensures appropriate security of personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damaging, by using appropriate technical or organisational measures.

Only the legal representatives and the employees of Baker Tilly Baltics authorised for that purpose have access to personal data. Certain personal data may be forwarded to third parties, incl. processors, with a purpose of fulfilling the obligations arising from the contract and/or law (see sharing of data below).

Sharing of data

We transfer the customers' personal data to third parties, if this is required by law, is necessary for the organisation of our work or for the performance of obligations or exercising of rights arising from law, or on any other legal basis. We transmit personal data primarily to the following recipients:

- processors, with a purpose of organising our work (e.g., manager of IT-systems, manager or customer programme, business software, accounting software, manager of archival service, customer satisfaction survey companies, debt collection service providers, etc.);
- authorities (Tax and Customs Board, Estonian Unemployment Insurance Fund, Estonian Health Insurance Fund, the court, Police and Border Guard Board, Financial Intelligence Unit, Estonian Data Protection Inspectorate, etc.);
- providers of legal services, tax advisers.

Baker Tilly Baltics may transmit personal data to the Processors within and for the purpose of cooperation provided that:

- the processing and use of personal data are lawful;
- Personal data processing by the processor is carried out on the basis of instructions of the Baker Tilly Baltics;
- processing is carried out on the basis of a valid contract.

Storage and retention period of personal data

Based on legislation, Baker Tilly Baltics has a right as well as an obligation to retain the collected personal data. We will not retain personal data for longer than it is necessary to fulfil the purposes related to the respective data, including the fulfilment of the obligation to retain data provided by law:

- As a rule, Baker Tilly Baltics retains personal data for up to 10 years as from the last operation carried out in relation with you.
- Baker Tilly Baltics retains the personal data of a candidate, if the candidate is not selected, for up to 12 months in order to make a job offer to the candidate in the event of a vacancy;
- Based on the Accounting Act, the data contained in accounting documents is retained for seven years;
- The data gathered under the Money Laundering and Terrorist Financing Prevention Act is retained no longer than five years after termination of the business relationship.
- Information obtained on the basis of a consent is retained until the consent is withdrawn. The customer has the right to withdraw their consent at any time, by sending us a relevant notice by e-mail. Withdrawal of consent by the customer does not affect the legitimacy of processing of personal data carried out before the withdrawal.

The personal data is processed in the European Union or within European Economic Area (EEA). Should there be a need to process personal data on servers outside the aforementioned area, the transfer will only take place to recipients located in a country with an adequate level of data protection in accordance with a European Commission decision or to recipients certified under the Privacy Policy (applicable to US recipients).

Customer's rights

By organising the protection of personal data by us, the customer has, among other things, the following rights:

- to receive information on the personal data gathered on him or her;
- to access their personal data and upon need, obtain a copy of the data;
- to demand that incorrect data be corrected;
- to demand the deletion of data or the restriction of processing if there is no longer a legal basis for the storage or processing of data and if the storage of personal data is no longer necessary for the processing of data; Baker Tilly Baltics draws your attention to the fact that the termination/restriction of the processing of personal data may prevent us from providing the service to you;
- to demand transfer of data; the data will be forwarded you in a machine-readable format by e-mail; you also have the right to request the transfer of the data being processed to another controller;
- to lodge a complaint with the supervisory authority.

In order to exercise the abovementioned rights, please turn to us using the below contact details. Upon need, you may turn to the Data Protection Inspectorate (contact details are available on the webpage www.aki.ee) or a competent court.

Cookies and other web technologies

Baker Tilly Baltics may use cookies on our webpage and social media, to provide a service to the user, to count users, to analyse and improve the user experience, to make the webpage more user-friendly and better, and to market it more effectively. When visiting the webpage and social media, the user will accept the use of cookies pursuant to as described in this policy. A cookie is a small text file that is saved in the user's device. Cookies are generally used to collect statistics, paying attention to users' preferences when visiting various webpages. The information is used to make the webpage more user-friendly and better.

To restrict the use of cookies, the user can set the respective preferences in the settings of their web browser. If cookies are not used, the webpages might not work properly and not all services may be available.

We reserve the right to update and change this Privacy Policy. Changes will be displayed on our webpage. In matters concerning the processing of personal data, please turn to us on the below contacts:

Baker Tilly Baltics OÜ
Address: Tornimäe tn 5, 10145
Tallinn E-mail: btb@bakertilly.ee
www.bakertilly.ee