

Privacy policy for clients and their employees

MOOG Partnerschaftsgesellschaft mbB (hereinafter referred to as "MOOG") processes personal data, such as name, address, telephone number and e-mail address of its clients or - in the case of corporate clients - of the people employed by them, within the scope of the mandate. The processing is carried out in accordance with the legal requirements, in particular the General Data Protection Regulation (GDPR) and Germany's Federal Data Protection Act (BDSG). In accordance with Art. 12 - 14 GDPR, we therefore state the following privacy policy:

1. Name and address of controller

The responsible party (controller) within the meaning of the General Data Protection Regulation (GDPR), other data protection laws applicable in the Member States of the European Union and other provisions regarding data protection is:

MOOG Partnerschaftsgesellschaft mbB
Steuerberater, Rechtsanwälte, Wirtschaftsprüfer, vereidigte Buchprüfer
(Tax Advisers, Lawyers, Public Auditors, Sworn Auditors)
Holzhofallee 15a
64295 Darmstadt

Tel.: 06151 - 99360
www.moogpartner.de

(hereinafter referred to as "MOOG").

2. Name and address of data protection officer

We have appointed as data protection officer:

Marc Oliver Giel
Lagerstrasse 11a
64807 Dieburg

E-mail: giel@datamog.de

3. Scope of data processing

Within the scope of the mandate, we process the following personal data from our clients:

- Name
- Date and place of birth
- Number of the identity card
- Type of company, management

- Commercial register number
- Business address
- Business telephone and fax
- Private telephone and fax
- E-mail address
- Bank data
- Legal protection insurance
- Way of learning about MOOG (recommendation, website, or similar)
- Tax number / tax office
- Tax identification number
- Value added tax identification number
- Entitlement to deduct input tax
- Purpose of the company and company seat
- eTIN, pension insurance number, pension insurance company
- Nationality
- Religion, gender, profession

If our client is a legal entity, it may be that some of this information relates to natural persons employed by our client or to organs of the client.

Depending on the mandate and in connection with it, we may also record information on the personal details of other parties involved and, where required, opponents. These are usually names, possibly dates of birth, possibly information on the company form and management, commercial register number, address data and contact data (telephone, fax).

In addition, we usually learn a large amount of personal information in the course of the client relationship, some of which we also process, e.g. by including it in legal papers or in a tax return.

We assign you one of MOOG's partners and usually also an employee level adviser, a client number and one or more file references. We also record the type of assignment (specific advice, forensic activity or permanent file) as well as information on the type of billing. When billing, we assign specific invoice numbers to the clients and process them.

In the context of events, we also obtain the consent of participants to send them information on current developments and invitations to further events. In this context, we collect the name and e-mail address of our client or a natural person employed by the client.

4. Mandatory information

As long as no client relationship exists, you do not have to provide any of the above information. However, no client relationship can be established if we do not have at least information on your name and, where required, the name of the opposing party for the purpose of a conflict check.

In an ongoing client relationship, you are obligated by a contractual collateral duty to provide the information that we need to process the mandate. This includes, in particular, your name and a means of contact, but also details of the facts and circumstances on which we are advising or representing you. If we are unable to obtain these, we must terminate the mandate.

You must provide us with certain details for the purpose of establishing your identity in accordance with the Money Laundering Act as well as for the purpose of a professional conflict of interest check (name,

commercial register number, details of the opponent, dates of birth, identity card details). Without these we cannot accept the mandate.

Information on further contact details, such as e-mail address and telephone number in particular, is not absolutely necessary for the execution of the mandate, but it does make our work much easier. The same applies to the designation of a specific, fixed contact person on the client's side with his or her name and contact data.

Information that you provide in order to receive a newsletter is voluntary and can be revoked at any time. You will then no longer receive a newsletter.

5. Purpose of data processing

MOOG uses the personal data of the clients or the data of the natural persons working there for the mandate work, for billing purposes and for advertising measures.

a. Data processing in mandate work

We collect most of the data in order to be able to fulfill our contract with you.

Which data we need for mandate processing often depends on the mandate itself.

In particular, this includes contact details, personal data and various information from your private and business life. We also process your data on opponents and other parties involved for the purpose of mandate work.

For the preparation of tax returns, financial and payroll accounting and annual financial statements, we use the name, marital status, date of birth, details of company form and management, address, commercial register number, telephone and fax number, e-mail addresses, bank data, tax identification number and tax office, eTin, pension insurance number and carrier, nationality, gender, profession, VAT identification number and details regarding your entitlement to deduct input tax.

b. Data processing for reasons of legal obligations

We process your name as well as any commercial register number to check for a conflict of interest pursuant to Section 43a (4) German Federal Code for Lawyers (Bundesrechtsanwaltsordnung, hereinafter referred to as BRAO). We record your date and place of birth, ID card number, company form and management data to fulfill our obligations under the Money Laundering Act.

c. Data processing for billing purposes

For billing purposes, we use information on the processing of the mandate within the scope of the proof of services, name, address and bank data of the client, where required, the name of a fixed contact person on the client's side as well as, in individual cases, data of a legal protection insurance of the client. In some cases, we also use the VAT identification number and details regarding your entitlement to deduct input tax for billing purposes.

d. Data processing for advertising purposes

For the purpose of advertising, we use the e-mail address and the name of the authorised person of the

mail address if the legal requirements for contact are met.

6. Data recipients

At MOOG, the partner in charge and his or her team process the personal data provided to us. The reception desk as well as paralegals or tax assistants support the setting up of files.

Your data will be stored in the central document management system (software of the company DATEV) as well as partly in manual files, if these have to be created due to appointments or otherwise for processing.

We pass on data to DATEV eG, Paumgartnerstr. 6 - 14, 90429 Nuremberg, Germany, as part of any payroll and financial accounting mandate. Depending on the mandate, this data may be personal. We also pass on to DATEV employee data transmitted by you so that DATEV can carry out the necessary steps for payroll accounting.

For the purpose of destroying files, we pass on your data to a janitorial service after the end of the mandate and expiry of the statutory retention obligations, who destroys the files for us within the scope of an assignment.

MOOG also uses modern software solutions to provide our clients with the best possible support.

- In this context, we currently use the Zoho Forms software for mandate and order data entry. The information provided here is processed by the service provider Zoho Corporation B.V., Beneluxlaan 4B, 3527 HT Utrecht, The Netherlands on behalf of and under strict instructions from MOOG.
- MOOG also uses a cloud service for secure data exchange with our clients provided by the contractor HKN GmbH, Hochstadenstr. 5, 47829 Krefeld, Germany. HKN has access to the data according to instructions and uses servers in Germany.
- We also use a wiki solution hosted by kreuzwerker GmbH, Ritterstr. 12-14, 10969 Berlin. kreuzwerker also has instruction-bound access to the data, kreuzwerker uses servers in Germany.

7. Legal basis of the processing

In most cases, we will process your data in order to be able to process the mandate. Therefore, Article 6 (1) p. 1 lit. b) GDPR usually serves as the legal basis for the processing of your data. According to this, the processing of personal data is permitted if necessary for the performance of a contract to which the data subject is a party. This also applies to processing operations that are necessary for the performance of pre-contractual measures.

Insofar as the processing of personal data is necessary for the fulfillment of a legal obligation, e.g. under the Money Laundering Act, to which our company is subject, Article 6 (1) sentence 1 lit. c) GDPR serves as the legal basis.

Insofar as we exceptionally obtain the consent of the data subject for processing operations of personal data, Article 6 (1) p. 1 lit. a) GDPR serves as the legal basis. We use this option in particular regarding our newsletter or if a client would like to be informed about MOOG events.

In the event that vital interests of the data subject or another natural person make it necessary to process personal data, Article 6 (1) S. 1 lit. d) GDPR serves as the legal basis.

If the processing is necessary to protect a legitimate interest of our company or a third party and if the interests, fundamental rights and freedoms of the data subject do not override the first-mentioned interest, Article 6 (1) p. 1 lit. f) GDPR serves as the legal basis for the processing. The legitimate interest of our company lies in the performance of our business activities. We need this basis in particular to process personal data of persons who are employed by our clients.

8. Duration of the storage of personal data

Personal data is stored for the duration of the order and subsequently for the duration of statutory retention periods. All lawyers' files must be kept for six years in accordance with Section 50 (1) (BRAO), and all tax consultants' files must be kept for 10 years in accordance with Section 66 (1) of the Federal Tax Consultants' Act (StBerG).

After expiry of this period, the data is routinely deleted unless it is required for the initiation of a contract, the performance of a contract or for a conflict check required by professional law.

If the data processing is based on your consent, we will delete your data immediately after revocation of the consent, unless there is another legal basis for the deletion (Art. 17 para. 1 b) GDPR).

Personal data may remain stored if necessary to fulfill or defend legal claims. In this case, the processing of personal data is restricted in accordance with Art. 18 GDPR.

9. No profiling and no other automated decision making.

Your data will not be subject to automated decision-making at MOOG. In particular, no profiling takes place.

10. Transfer of data to bodies in third countries and NGOs

As a general rule, we do not share your data with entities in countries outside the EU. However, in exceptional cases, we may share data with our partners in the international MSI or Eurojuris network. In this case, we ensure that data protection is respected and, if necessary, we can obtain your consent.

Insofar as our contractors in turn use subcontractors in non-EU countries within the scope of commissioned processing pursuant to Art. 28 GDPR, we ensure that the security of the data is guaranteed by an adequacy decision of the European Commission or by the existence of suitable guarantees within the meaning of Art. 46 GDPR.

Zoho Corporation B.V. currently uses Zoho Corporation Pvt. Ltd. in India as a subcontractor. Standard contractual clauses pursuant to Art. 46 ABs. 2 c) GDPR have been concluded between Zoho Corporation B.V. and Zoho Corporation Pvt. Ltd. These are available to MOOG and can be inspected. Please direct inquiries to **Moritz.Schilling@moogpartner.de**.

11. Rights of the data subjects

The GDPR as well as other data protection regulations grant data subjects of data processing far-reaching

rights.

- a. **Right to information:** You have the right to request information from us at any time as to whether and, if so, how your personal data is processed by us. Requirements and details can be found in Art. 15 GDPR and § 34 BDSG.
- b. **Right to rectification:** You have the right to demand that we correct or complete your personal data immediately if it is incorrect. Requirements and details can be found in Art. 16 GDPR.
- c. **Right to deletion:** You can request the deletion of your personal data stored by us. Requirements and details can be found in Art. 17 GDPR and in § 35 BDSG.
- d. **Right to restriction of processing:** You also have the right to request the restriction of the processing of your personal data. Requirements and details can be found in Art. 18 GDPR.
- e. **Right to data portability:** You have the right to receive your personal data in a structured, common and machine-readable format, and you are also entitled to have us transfer this data directly to other persons. Requirements and details can be found in Art. 20 GDPR.
- f. **Right to revoke consent given:** Consent to the processing of data under data protection law may be revoked at any time. However, the revocation of the consent does not affect the lawfulness of the processing carried out on the basis of the consent until the revocation. Requirements and details can be found in Art. 7 GDPR.
- g. **Right to object to processing:** If we process your employee data on the basis of legitimate interests pursuant to Art. 6 (1) p. 1 lit. f) GDPR, you have the right to object to the processing. Requirements and details can be found in Art. 21 GDPR.
- h. **Right to lodge a complaint with a supervisory authority:** You have the right to lodge a complaint against us with the respective competent supervisory authority. Requirements and details can be found in Art. 77 GDPR.
