

## Information concerning data processing

### 1. Name and contact data of the party responsible in terms of privacy laws and of the data protection officer

Responsible in terms of privacy laws in the sense of Art. 4 No. 7 DS-GVO [General Data Protection Regulation – GDPR] is

**LOEBA TREUHAND GMBH**

Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft  
Wallbrunnstraße 24, D-79539 Lörrach

**Domicile:** Lörrach, Amtsgericht Freiburg HRB 410315

Directors [Geschäftsführer]: Thomas Graw (WP, StB), Stephan Karl Schultze (WP, StB, RA), Klaus Wasna (WP, StB).

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(subsequently also “we” in brief).

You may contact our data protection offices under the email address [datenschutzbeauftragter@loeba.de](mailto:datenschutzbeauftragter@loeba.de) or our postal address stated above with the addition of “For the attention of the data protection officer”.

### 2. Processing of your personal data at our office

(1) As an auditing and tax consultancy company [Wirtschaftsprüfungs- und Steuerberatungsgesellschaft], we process personal data in the course of our general business activities and for the purpose of providing services to our clients in the areas of auditing, tax consulting, finance and payroll accounting as well as business consulting (activities according to Sec. 2 WPO [German Auditors’ Ordinance] and Sec. 33 StBerG [Tax Consultancy Law]) due to one of the subsequently listed legal bases:

- a) Performance of contractual obligations (Article 6 Paragraph 1 Sentence 1 lit. b GDPR)  
Personal data is processed to perform a contract or already in the initiation of a contract relationship with a natural person. The extent and details of data processing result from the respective contract and, where appropriate, the pertaining terms and conditions of engagement.
- b) Performance of legal provisions (Article 6 Paragraph 1 Sentence 1 lit. c GDPR)  
As an auditing and tax consultancy company, LOEBA Treuhand GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft (in brief: LOEBA) is subject to legal provisions from which an obligation to process personal data may result (e.g. German Auditors’ Ordinance, Standing Professional Rules for Auditors/Sworn Accountants, Prevention of Money Laundering Act, Tax Consultancy Law). On basis of these provisions, LOEBA is particularly obliged to proper safekeeping and documentation of all services and archives documents and work results in respective IT systems and, as far as required, also in hardcopy form. In order to safeguard our independence demanded by professional law, we conduct conflict tests, in which also personal contact data is processed, upon the acceptance of an engagement.
- c) Safeguarding of legitimate interests (Article 6 Paragraph 1 Sentence 1 lit. f GDPR)  
LOEBA processes personal data based on balancing interests in the course of the general business operation and for the purpose of rendering services for our clients, as far as interests requiring protection of the persons concerned do not prevail. In this respect, the concrete interest of LOEBA is decisively constituted by rendering its contractual obligations in relation to clients. LOEBA processes personal data provided by clients, on principle, only to the extent actually required to render its services.

The fact that LOEBA as an auditing and tax consultancy company and professional bearer of secrets is compellingly subject to the legal provisions of professional law as well as professional supervision and is obliged to render all services including the pertaining processing of personal data independently, diligently and secretly contributes decisively to safeguarding the interests requiring protection of persons affected by LOEBA’s data processing. All of the associates of LOEBA have been trained in the adherence to privacy law provisions and committed to the required confidentiality.

- d) Consent of the party concerned (Article 6 Paragraph 1 Sentence 1 lit. a), Article 7 EU GDPR)  
If none of the legal bases stated above under a) to c) exists, LOEBA supports processing of personal data by an informed consent of the party concerned which is explicitly obtained from the same.

(2) In addition, we possibly use your form of address, your name and, if appropriate, your academic title as well as your address to send client information and invitations to LOEBA events and similar items by letter post. At any time, you can object to a use according to Sentence 1 with future effect. The legal basis in this respect is Article 6 Paragraph 1 lit. f GDPR (Safeguarding of legitimate interests, as far as the interests of the person concerned do not prevail).

- (3) We save personal data up to the expiry of legal retention obligations for tax consultants and auditors (according to Sec. 66 StBerG, Sec. 51b WPO) for ten years starting with the end of the year of the termination of the engagement, unless we are obliged to a longer retention period according to Article 6 Paragraph 1 Sentence 1 lit. c GDPR, e.g. due to tax or commercial law retention or documentation obligations or if you have consented to more extensive saving according to Article 6 Paragraph 1 Sentence 1 lit. a GDPR. If a consultancy contract for continuous consultancy exists with you, we reserve the right of saving your personal data or data of contact persons disclosed to us at least up to the end of the consultancy.

### 3. Disclosure of data to third parties

- (1) We do not disclose personal data to third parties for any other purposes than those stated below.
- (2) In the course of our general business activities, we may be required to disclose personal data to third parties in consultation with you, e.g. to courts, authorities, social insurance bodies, contract or negotiation partners and other parties to proceedings and their authorised representatives as well as other consultants or service providers possibly involved with your consent (e.g. translators or search services).
- (3) We transfer your data or the data provided to us to our software and IT service providers, DATEV eG, Nürnberg, for archiving in the course of the following activities.
- Payroll and financial accounting (incl. wage and value added tax)
  - Tax returns (of a private and operational type)
  - Preparation of annual financial statements

Furthermore, a data analysis of accounting data (journal entry testing) is possibly conducted via AUDICON GmbH, Stuttgart, in the course of the audit of the annual financial statements – with a special engagement.

- (4) Our IT systems are serviced by external service providers that are carefully selected by us and are bound to our instructions and obliged to maintain privacy on basis of an engagement processing agreement.
- (5) Otherwise, we disclose personal data to third parties only if we are obliged to do so on basis of legal provisions and/or orders of authorities or courts or if you have consented beforehand to the disclosure (e.g. for purposes of reference customer solicitation).

### 4. Your rights as a person concerned

Under legal preconditions, you have the following rights:

- (1) Rights according to Article 15ff. GDPR

You have the right of **information** according to Article 15 GDPR. Under certain preconditions, you have the right of **correction** according to Article 16 GDPR, the right of **limitation of processing** according to Article 18 GDPR and the right of **deletion** ("right to be forgotten") according to Article 17 GDPR. In addition, you have the right of the release of the data provided by you in a structured, common and machine-readable format (right of **data transferability**) according to Article 20 GDPR as far as it is processed using automated processes and is based on a consent according to Article 6 Paragraph 1 lit. a or Article 9 Paragraph 2 lit. a GDPR or a contract according to Article 6 Paragraph 1 lit. b GDPR.

- (2) **Cancellation of a consent according to Article 7 Paragraph 3 GDPR**

If processing of personal data is based on a consent, you can cancel the granted consent according to Article 7 Paragraph 3 GDPR at any time with future effect for us.

- (3) Right of objection according to Article 21 GDPR

As far as your personal data is processed on basis of justified interests according to Article 6 Paragraph 1 Sentence 1 lit. f GDPR, you can object to this at any time with future effect, as far as there are reasons for this resulting from your special situation.

- (4) Right of appeal

You have the right of appealing to the supervisory authority for data protection. Usually, you can contact the supervisory authority of your usual place of residence, your place of work or our firm domicile in this respect. As a matter of course, you can contact us or our data protection officer also directly with any questions, criticism or appeals you may have.