



Privacy conditions

Verstegen accountants and tax advisors

1. General

In these privacy conditions, the following terms have the following meanings:

- 1.1 **General Terms and Conditions:** the General terms and conditions of the Data Processor, which apply in full to all agreements between the Data Processor and the Data Controller, and to which General Terms and Conditions these privacy conditions are supplemental.
- 1.2 **Data Processor:** the legal person that concludes the Agreement and applies these privacy conditions, and all entities affiliated to it, also referred to as the Contractor.
- 1.3 **Data:** the personal data as described in Annex 1.
- 1.4 **Client:** the natural person or legal person that has given an order to the Contractor to carry out the Activities, also referred to as the Data Controller.
- 1.5 **Contractor:** the legal person that concludes the Agreement and applies these privacy conditions, and all entities affiliated to it, also referred to as the Data Processor.
- 1.6 **Agreement:** any agreement between the Client and the Contractor for the performance of the Activities by the Contractor for the Client, in accordance with that set out in the order confirmation.
- 1.7 **Data Controller:** the Client that has given an order, as a natural person or legal person, to the Contractor, also referred to as the Data Processor, to carry out the Activities.
- 1.8 **Activities:** all activities for which an order has been given, or which are carried out by the Contractor on any other basis. The above applies in the broadest sense, and includes in all cases the activities as described in the order confirmation.

2. Applicability of the privacy conditions

- 2.1 These privacy conditions are applicable to all data that is collected for the Client by the Contractor in connection with the performance of the Agreement with the Client, as well as to all Activities arising out of the Agreement for the Contractor, and all data to be collected in that connection.
- 2.2 The Data Controller is responsible for the processing of the Data as described in Annex 1.
- 2.3 In connection with the performance of the Agreement, the Data Processor will process certain types of personal data for the Data Controller.
- 2.4 These are privacy conditions in the sense of article 14 of the Personal Data Protection Act, in which the rights and obligations in relation to the processing of personal data are regulated in writing, also in relation to data protection.
- 2.5 These privacy conditions, in the same way as the General Terms and Conditions of the Data Processor, form an integral part of the Agreement and all future agreements between the parties.

3. Scope of the privacy conditions

- 3.1 By issuing the order for the performance of the Activities, the Data Controller has given an order to the Data Processor to process Data on behalf of the Data Controller in the way described in Annex 1 in accordance with the provisions of these privacy conditions.



Privacy conditions

Verstegen accountants and tax advisors

- 3.2 The Data Processor shall only process the Data in accordance with these privacy conditions, and in particular with that which is provided for in Annex 1. The Data Processor confirms that the Data will not be processed for other purpose.
- 3.3 The control over the Data shall at no time be vested in the Data Processor.
- 3.4 The Data Controller can issue additional written instructions to the Data Processor in the event of amendments or changes in the applicable regulations in relation to the protection of personal data.
- 3.5 The Data Processor shall only process the Data in the European Economic Area.

4. Obligations of the Data Controller

- 4.1 The Data Controller shall take all the necessary measures to make sure the personal data, in light of the purposes for which the data is collected or processed, are correct and accurate and are also issued to the Data Processor as such.

5. Confidentiality

- 5.1 The Data Processor and the persons employed by the Data Processor and/or who carry out work for it, insofar as these persons have access to personal data, shall only process the Data at the order of the data controller, notwithstanding statutory obligations that require otherwise.
- 5.2 The Data Processor and the persons employed by the Data Processor and/or who carry out work for it, insofar as these persons have access to personal data, are obligated to maintain confidentiality with respect to the personal data they have access to, unless and insofar as any statutory provision requires them to disclose such or the necessity to make a disclosure arises out of a certain duty.

6. No further data exchange

- 6.1 The Data Processor shall not exchange or issue the data with or to third parties, unless the Data Processor has received the prior permission or an order for such from the Data Controller, or if the Data Processor has a compulsory obligation to do so under mandatory regulations, or if third parties are engaged as referred to in article 6.2. If the Data Processor has an obligation to exchange or issue the Data with or to third parties under mandatory regulations, then the Data Processor shall inform the Data Controller about such in writing, unless this is not permitted under the aforementioned regulations.
- 6.2 The Contractor can engage third parties for the performance of certain activities, for example if these third parties have specialist knowledge or resources which the Contractor does not have. The Client shall give its permission for the engagement of third parties, and any issuing of (personal) data to these third parties, if and insofar as this is necessary for the proper performance of the Agreement.



Privacy conditions

Verstegen accountants and tax advisors

7. Data protection measures

- 7.1 Taking into account the applicable regulations in the field of Data protection, the state-of-the-art of the technology, and the cost of implementing such, the Data Processor shall take the appropriate technical and organisational measures to protect the Data against loss or any form of unlawful processing. The data protection measures that are currently being taken are described in Annex 2.
- 7.2 The Data Processor shall take measures that are also aimed at preventing unnecessary collection and further processing of personal data by third parties.

8. Monitoring of compliance

- 8.1 Once per calendar year, and within a reasonable period after prior notification, the Data Processor shall allow the Data Controller to verify the compliance of the Data Controller with the privacy conditions and in particular the data protection measures that have been taken as referred to in article 7.
- 8.2 In connection with the monitoring referred to in paragraph 1, the Data Processor is obligated to issue an overview of the Data that have been processed.
- 8.3 Once per year, at the request of the Data Controller, the Data Processor shall issue a report to the Data Controller, in which the Data Processor reports on the status of the data protection measures as described in article 7.
- 8.4 In connection with the report referred to in article 8.3, the Data Controller and the Data Processor can agree that additional data protection measures should be taken.

9. Data leak

- 9.1 As quickly as possible after the Data Processor becomes aware of an incident or a data leak that (partly) relates to the Data, the Data Processor shall notify the Data Controller about such via the contact details of the Data Controller known to the Data Processor, and the Data Processor shall provide information about: the nature of the incident or the data leak, the Data that has been affected, the established and expected consequences of the incident or data leak for the Data, and the measures that the Data Processor has taken and shall take.
- 9.2 The Data Processor shall assist the Data Controller with notifications to the relevant data subjects and/or authorities.

10. Sub-data processors

- 10.1 If the Data Processor is allowed to outsource its obligations to third parties under the terms of the Agreement, the Data Processor shall impose these privacy conditions on the relevant third party, or the Data Processor shall conclude a (sub) data processor agreement with this sub-data processor which sets out the responsibilities and obligations of the sub-data processor.



Privacy conditions

Verstegen accountants and tax advisors

11. Liability

- 11.1 The Data Processor is only liable for damages or harm, this in accordance with that provided for in article 49 of the Personal Data Protection Act, insofar as such is caused by its activities. The Data Processor is only liable for damages that can be attributed to it in connection with its activities in accordance with these privacy conditions and/or the non-fulfilment by the Data Processor of the obligations under these privacy conditions.

12. Term and termination

- 12.1 These privacy conditions are valid for as long as the Data Processor has been given an order by the Data Controller to process Data under the Agreement between the Data Controller and the Data Processor. These privacy conditions shall remain applicable to this relationship for as long Activities are carried out for the Data Controller by the Data Processor.
- 12.2 If the Data Processor has to keep certain data and/or documents, computer discs, or other data carriers, on which or in which Data is stored, under a statutory retention obligation, then the Data Processor shall be responsible for destroying the said data or documents, computer discs, or other data carriers at the end of the statutory retention obligation period, unless the data are still relevant for the performance of the Agreement.
- 12.3 When the Agreement between the Data Controller and the Data Processor comes to an end, the Data Controller can ask the Data Processor to return all documents, computer discs, and other data carriers, on which or in which data is stored, to the Data Controller, and this for the account of the Data Controller. In the event of such a return, the Data Processor shall issue the data in the format used by the Data Processor.
- 12.4 Notwithstanding that provided for elsewhere in this article 12, the Data Processor shall not keep or use any Data after the ending of the Agreement.

13. Nullity

- 13.1 If one or more provisions of these privacy conditions should become void or nullified, the other conditions shall remain fully applicable. If any provision of the privacy conditions is not legally valid, the parties shall enter into negotiations about the content of a new provision, which provision shall be as close as possible to the content of the original provision.

14. Applicable law and choice of forum

- 14.1 These privacy conditions are governed by Dutch law.
- 14.2 All disputes in connection with the privacy conditions or the implementation of such shall be put before the competent court in Rotterdam.



Privacy conditions

Verstegen accountants and tax advisors

ANNEX 1 DATA AND PURPOSES

DATA AND PURPOSES

The Data Controller shall allow the Data Processor to have the following Data processed by the Data Processor in connection with the order, which can include, but is not limited to, personnel administration files, salary administration files, tax returns, and financial reports:

- (1) Name (initials, surname)
- (2) Telephone number
- (3) Email address
- (4) Date of birth
- (5) Town/city
- (6) ID document details (in connection with the Money Laundering and Terrorist Financing (Prevention) Act (Wwft))
- (7) Financial details, both business and private
- (8) Name and address details and BSN details of employees of the Data Controller

The activities for which the abovementioned Data is allowed to be processed, only if necessary, are in any case:

- (1) The activities, which are considered to be the primary service, in connection with which the Data Controller has issued an order to the Data Processor;
- (2) the maintenance, such to include updates and releases, of the system made available by the Data Processor and/or the sub-data processor to the Data Controller;
- (3) the data management and technical management, including by a sub-data processor;
- (4) the hosting, including by a sub-data processor.



Privacy conditions

Verstegen accountants and tax advisors

ANNEX 2 DATA PROTECTION MEASURES

DATA PROTECTION MEASURES

The Data Processor has taken the following minimum data protection measures:

- Back-up and recovery procedures
- Network security measures
- Privileges are assigned to a limited group of persons who are charged with carrying out the processing (including the periodical monitoring of such).
- Encryption of personal data during electronic transfer to external parties
- Implemented security policy (including periodical monitoring and implementation of changes to such)
- Implemented code of conduct
- Confidentiality declarations in employment contracts
- Intruder alarm
- Logical access security by way of passwords and/or personal access codes
- Logging and monitoring of access to the personal data
- Sub-processor agreements with third parties
- Secure method of storage of data files