

PRIVACY STATEMENT FOR OUR SERVICES

Careful handling of personal data is very important to Van Oers and all affiliated entities. Personal Data are therefore carefully processed and secured. When processing data, we adhere to the current laws and regulations in respect of the protection of personal data. Our business activities take place in the Netherlands and we store our data on servers in the European Economic Area (EER). If Personal Data have to be exchanged for correct execution of the Contract outside of the EER, this shall take place based on adequacy decisions or appropriate safeguards in accordance with the General Data Protection Regulation (GDPR).

Affiliated entities of the Van Oers Groep N.V.:

- Van Oers Accountants en Belastingadviseurs B.V.
- Van Oers Audit B.V.
- Van Oers Agro N.V.
- Van Oers Corporate Finance B.V.
- Van Oers IT Advies N.V.
- Duurzaamheidsadvies N.V.

1. GENERAL

The services that you purchase from Van Oers by issuing an assignment to Van Oers, form the service. A separate privacy statement applies to the use of our website(s) and contact channels, which you can consult on the relevant website(s).

Van Oers must comply with legal obligations in its work and, in some cases, must act independently. As a result, the structuring of Van Oers' judicial position in respect of privacy has a number of specificities. For example, Van Oers can fulfil both the role of 'processor' and 'controller'.

Van Oers is the controller for the processing of your personal data if:

- you are a private customer;
- Van Oers determines the purpose of and the means for processing itself;
- Van Oers processes personal data within the scope of (work for) a statutory obligation;
- Van Oers processes personal data for work in which it must comply with rules of professional conduct and practice.

For the services in respect of which you, as the client, determine the purpose and the resources for processing the personal data, Van Oers is considered to be the processor and you, as a customer, the controller; in this case our processor's contract applies.

Van Oers is entitled to amend the provisions in this privacy statement. We therefore recommend that you regularly consult this privacy statement and any changes that may have been made. You will find the most recent version at <https://www.vanoers.nl/privacy-security>.

2. SPECIFICITIES AS A CONTROLLER

With regard to the processing operations for which Van Oers acts as controller, it must inform data subjects of this. This, however, requires an unreasonable effort on Van Oers' part and in many cases is even impossible, due to the fact that it cannot contact the data subjects (for example, your employees). Van Oers therefore asks that you inform data subjects about any processing operations that are carried out by Van Oers.

As, in principle, Van Oers does not have a direct customer relationship with data subjects, Van Oers is equally unable to follow up any requests addressed to it by data subjects. For that reason, if Van Oers receives a request from a data subject with whom it does not have a separate relationship, it shall pass on this request as soon as possible to you as the client. You would then be responsible for assessing this request and dealing with this correctly and in a timely manner. This method of working is aligned with the Royal Netherlands Institute of Chartered Accountants (Nederlandse Beroepsorganisatie van Accountants (NBA)), which has also discussed this with the Dutch Data Protection Authority (Autoriteit Persoonsgegevens).

Reasonable costs incurred by Van Oers for handling and passing on the aforementioned requests from data subjects can be passed on to you as the client.

As controller, Van Oers shall evaluate and, where necessary report, any data breaches. In that respect, Van Oers shall follow the standard procedure in accordance with the applicable privacy legislation.

3. LEGAL GROUNDS AND PURPOSES FOR THE PROCESSING OF YOUR PERSONAL DATA

Van Oers only processes personal data for specific purposes when there is a legal basis in accordance with the privacy legislation. In this respect, Van Oers applies the following legal bases and purposes for the processing of personal data.

3.1 PROCESSING THAT IS REQUIRED IN ORDER TO EXECUTE A CONTRACT AND THE SERVICE

3.1.1 Van Oers Tax Consultancy

Van Oers can be regarded as Controller for tax consultancy work and for the preparation and checking of tax returns, including income tax returns, inheritance and gift tax returns, corporation tax, turnover tax, payroll tax etc.

The following data may be processed within reason and depending on the work.

- contact details (including name, address, town/city, telephone number, email address)
- financial information
- date of birth

- children's details (first name, date of birth, education)
- salary details (wage slip)
- vehicle registration data
- nationality
- payment details (bank account number)

Depending on the type of assignment, the personal data of you as the client, of any employees and of other persons who are associated with you as the client and who are necessary for the execution of the contract, can be processed.

In a number of cases, and where permitted by law, Van Oers may process special categories of personal data for the execution of the contract. For example, information about political views, health data, information about a union membership and information about alleged or proven criminal offences. It may also be mandatory to request and retain a Citizen Service Number (CSN) and a partially obscured copy of an identity document.

Depending on the Service, information can be shared with third parties, including the Tax Authorities (tax returns), the Land Registry, the applicable insurance company and/or bank, plus any parties you specify.

Van Oers must comply with rules of professional conduct and practice when performing this work. Van Oers is independently responsible for monitoring the quality of the services to be provided and can be subject to disciplinary action. This means that Van Oers can be regarded as Controller whereby the specificities as Controller apply as explained at the beginning of the 'General' section.

3.1.2 Van Oers HR Solutions

Van Oers can be regarded as controller in respect of services including the following assignments:

- taking care of payroll processing involving checking and advisory work, such as advising on the structure of the payroll administration, assessing and, where necessary, correcting data supplied and checking compliance with the laws and regulations (tax regulations, collective agreements, pension agreements, etc.).
- the provision of recruitment and selection processes, development assessments, advice relating to operational and strategic HR matters. (HRM Consulting).

The following data may be processed within reason and depending on the work.

- name and address
- contact details (telephone number, email address, etc.)
- CSN
- salary details
- job title
- date of birth
- civil status and date cohabitation or marriage
- nationality
- pension details
- wage tax and national insurance contributions
- work experience
- registration plates
- debts
- incapacity for work
- gender, date of birth, training and courses followed, work placement and work history, (optional) passport photo. (applicable for recruitment and selection procedures).

Depending on the type of assignment, the personal data of you as the client, of any employees and of other persons who are associated with you as the client and who are necessary for the execution of the contract, can be processed.

Van Oers hereby assesses certain matters independently and determines whether additional work has to be carried out. In doing so, Van Oers must adhere to specific codes of conduct for payroll professionals. This means that Van Oers can be regarded as Controller whereby the specificities as Controller apply as explained at the beginning of the 'General' section.

3.1.4 Corporate Finance - mergers and takeovers

Van Oers can be regarded as Controller in respect of services including the following assignments:

- performing a valuation, the purchase or sale of a company, guidance with a funding application or advice in this regard
- performing a reflection scan (baseline measurement);
- implementation of interventions on various subjects;
- drawing up business plans;
- consultancy work concerning strategy, investment decisions and cost-reduction programmes;
- writing a financing memorandum;
- managing financing processes at lenders;
- consultancy work concerning credit terms and credit provisions;
- the provision of management information.

The following data may be processed within reason and depending on the work.

- name and address
- contact details (telephone number, email address, etc.)
- date of birth
- financial information

To perform the assignment, the personal data of you as the client, of any employees and of other persons who are associated with you as the client and who are necessary for the execution of the contract, can be processed.

These data may be (partially and for a specific period) shared anonymised with other interested parties, in which case, in the event of due diligence, an online data room is often used as a Processor. Data can also be shared with parties that you specify.

3.1.5 Van Oers Agro and Van Oers Accountancy

Van Oers can be regarded as Controller in respect of services including the following assignments:

- to audit or assess historical accounting records;
- the performance of other accountancy-related work;
- assignments other than assignments to audit or assess historical accounting records (such as lending statements, subsidy schemes, exemption from publication requirement and subsidy statements);
- assignments relating to assurance, which are compilation assignments (such as the annual accounts, interim figures, prognoses and credit reports);
- transaction-related services (such as due diligence investigations and valuations);
- taking care of, advising and supporting the financial (online) administration;
- taking care of and assisting with assignments concerning fertiliser legislation and environmental legislation.

The following data may be processed within reason and depending on the work.

- name and address
- contact details (telephone number, email address, etc.)
- payment details
- date of birth
- civil status and date cohabitation or marriage
- name and address of family members
- financial information
- pension details/partner's details/employment
- details of education
- salary details
- tax number
- VAT number
- vehicle registration data

Depending on the type of assignment, the personal data of you as the client, of any employees and of other persons who are associated with you as the client and who are necessary for the execution of the contract, can be processed.

In a number of cases, and where permitted by law, Van Oers may process special categories of personal data for the execution of the contract. For example, information about political views, health data, information about a union membership and information about alleged or proven criminal offences. It may also be mandatory to request and retain a Citizen Service Number (CSN) and a partially obscured copy of an identity document.

When performing this work, Van Oers must adhere to rules of professional conduct and practice, as a result of which it is independently responsible for monitoring the quality of the services to be provided, and may be subject to disciplinary action. This means that Van Oers can be regarded as Controller whereby the specificities as Controller apply as explained at the beginning of the 'General' section.

Depending on that service, information can be shared with the Tax Authorities and if applicable, with banks, notaries, the chamber of commerce and any other parties who you specify.

3.1.6 Van Oers IT Advies

Our IT consultancy services are aimed at advising you, as a customer, on IT, privacy and cybersecurity issues. Van Oers can be regarded as Controller in respect of services including the following assignments:

- creating an understanding of the current privacy and security risks and the (required) measures;
- creating policy, vigilance and awareness among employees with regard to cyber risks;
- timely detection of a cyber-attack and/or data breach;
- testing the effectiveness of the security of the IT environment;
- creating an understanding of software vulnerabilities;
- obtaining various statements and certifications including ISAE3402, ISAE3000, ISO27001 and ISO27701;
- becoming compliant with the GDPR and handling personal data correctly;
- providing a clear insight into IT costs;
- supporting and managing IT implementations;
- optimising IT processes;
- the provision of guidelines on how IT can support your organisation.

When performing assignments of this kind, the following data may be processed:

- name and address
- contact details (telephone number, email address, etc.)
- IP addresses

Depending on the type of assignment, the personal data of you as the client, of any employees and of other persons who are associated with you as the client and who are necessary for the execution of the contract, can be processed.

Depending on the specific assignment, your contact details may be shared with external IT and Security suppliers to enable the correct execution of the contract.

3.1.7 The use of tools and applications

In order to provide certain services, various online exchange and cooperation portals are used, including the Van Oers customer portal. To gain access to these portals and for the correct operation of the functionalities, some of your personal data have to be processed. Van Oers processes these data within the scope of its contract with you or with your organisation.

The following data can be processed within reason and depending on the specific portal:

- name, surname
- email address
- user name
- login activity/logbook
- avatar or photo;
- own personal data provided
- data from chats or other conversation facilities

3.2 PROCESSING THAT IS REQUIRED IN ORDER TO FULFIL

A LEGAL OBLIGATION

It is necessary for Van Oers to process personal data in order to comply with certain legal requirements. If you are not prepared to provide the personal data that we process for these purposes in order to be able to comply with our legal requirements, this may mean that you are no longer able to, or no longer may, use the service. In that case, we may also block or limit your access to the Service. In addition, we can terminate the contract or end the use of a Service. The option to terminate the Service is also included in our General Terms and Conditions.

3.2.1 Establishing your identity

(Money Laundering and Terrorist Financing (Prevention) Act)

Van Oers is legally obliged to carry out a client investigation within the scope of the Money Laundering and Terrorist Financing (Prevention) Act (Wet ter voorkoming van witwassen en financieren van terrorisme - Wwft), where your identity is verified. Depending on the risk assessment, the following data may be processed within reason;

- first name, surname, gender
- date of birth
- address
- information relating to your identity document

Within the scope of a client investigation, it is possible that sensitive personal data are processed. For example, political preferences if there is an investigation into a prominent political figure or if there are data on crime. Van Oers may use public sources to carry out the investigation. Van Oers is required to keep these data for at least 5 years after the end of the business relationship.

3.2.2 Obligation to report cross-border tax avoidance arrangements

(Mandatory Disclosure Rules/DAC6)

Van Oers has a statutory duty to report to the Tax Authorities potentially aggressive cross-border tax avoidance arrangements in accordance with the Dutch implementation of the European Directive Mandatory Disclosure Rules (MDR)/DAC6. This obligation to report applies to corporation tax, income tax, wage tax, dividend tax, and inheritance tax and gift tax.

The following data pertaining to you may then be processed:

- name, surname
- CSN
- date of birth, place of birth, nationality
- address

Van Oers is required by law to retain these data for 12 years.

3.2.3 Internal record keeping

Van Oers is required by law to keep internal records.

The following data pertaining to you may then be processed:

- contact details (including name, address, town/city, telephone number, email address)
- VAT number
- account number

Van Oers is Controller in the prevention or investigation of actual or possible fraud, theft, infringement or other misconduct that relates to our Service or website.

3.3 PROCESSING THAT IS REQUIRED FOR

THE LEGITIMATE INTERESTS OF VAN OERS

Van Oers processes personal data for purposes relating to its business activities. Not all of these purposes for which personal data are processed are justified by a legal obligation or for the execution of the contract. Van Oers then processes the personal data for these purposes within the scope of the legitimate interest.

You are entitled to object to the processing of your personal data when this processing is effected based on a legitimate interest of Van Oers. If you submit such an objection, Van Oers will respond within 4 weeks. These personal data will not be processed until Van Oers has responded to your objection.

The following data may be processed within reason

and depending on the work.

- name and address
- account information
- email address
- telephone number
- login activity/logbook
- own personal data provided by means of surveys, assessments, investigations or evaluations
- visual and audio recordings
- financial information
- salary details
- images

Van Oers processes personal data for the purposes listed below based on the legitimate interest:

Data collection and analysis:

Through targeted data collection, statistical analysis, (big data) analysis, performing quality checks and benchmarking;

- faster and more targeted advice on relevant changes and developments within the scope of the financial services;
- faster and more targeted advice on relevant changes in law and regulations relating to the other services that are bought;
- proactive advice concerning the entire lifecycle of the business enterprise;
- continuous improvement and optimisation of our products and services;
- improving and monitoring the quality of our services;
- to be able to fulfil our obligations under our professional regulations.

Marketing:

- requesting feedback to enable Van Oers to develop and modify its services, publications and products;
- conducting customer satisfaction surveys;
- recording and updating contact profiles of our (business) associates in our CRM system;
- sending newsletters and information about our services and invitations for virtual or physical events that might be of interest to you;
- Organising various business or sporting events and all related activities, such as sending invitations, additional materials, evaluation forms, etc.;
- internally advising and reporting on marketing activities in order to create more involvement between the different disciplines and departments;
- publishing marketing activities on our websites or social media, including posting articles and images.

4. CONSENT

In some cases, we ask you for specific consent to process certain personal data. We only process your personal data in this way if you agree to that. You can withdraw your consent at any time by following the instructions given when you provide your consent.

5. FOR HOW LONG DO WE KEEP PERSONAL DATA?

Van Oers does not keep personal data for any longer than required in order to accomplish the purposes for which the data are processed.

With respect to accountancy and tax-related activities, Van Oers may be held liable for disciplinary action for 10 years for the professional services it has provided. Van Oers therefore keeps these files for at least 10 years. Permanent documents are kept for up to 10 years after the end of the customer relationship.

Unless Van Oers is required by a rule and/or law to keep your personal data for a certain period of time or unless stated differently in this privacy statement, the guiding principle is that your personal data will be kept in accordance with the fiscal retention obligation for at least 7 years.

6. SHARING OF YOUR PERSONAL DATA

As a customer, you can purchase several services from Van Oers. If this is the case, we can use your data internally in order to prevent duplicate or incorrect data. The longest applicable retention period (depending on the Service) is applied based on periods laid down in current laws and regulations.

6.1 Sharing with processors

We can engage the services of third parties, such as hosting providers, to assist us in providing the Service. As part of their role in providing the Service, those third parties can process your personal data. In this respect, a third party like this will hereinafter be referred to as 'Processor'.

In some cases, the Processor may collect your personal data on our behalf. We inform Processors that they may only use personal data that they receive from us to enable the Service to be provided. In addition, we conclude a processor's contract with a Processor to make proper agreements that promote correct use of your personal data. We are not responsible for any additional information that you share directly with these parties whereby they are not acting as Processor for Van Oers.

6.2 Sharing with your consent

We can also share personal data with other parties, provided you give your consent to that end. We can, for example, work with other parties in order to offer you specific services or offers directly. If you register for these third party services or marketing offers, we can provide your name or contact details if they are required to provide that service or to contact you.

6.3 Our legal responsibility

We may also share personal data with third parties if this:

- is reasonably necessary or appropriate in order to fulfil the requirements of current laws and regulations;
- is required in order to fulfil statutory requests from authorities;
- is required in order to respond to possible claims;
- is required to protect the rights, property or safety of ourselves, our users, our employees or the public;
- is required to protect ourselves or our users from fraudulent, offensive, inappropriate or unlawful use of the Service.

We will immediately inform you of requests that we receive from a government agency and that concern your personal data, unless we are not allowed to do so pursuant to the law.

6.4. Anonymised information

Meant by 'anonymising information' is that the information is amended in such a way that identification of natural persons is no longer possible. Take into account that such information can be shared with third parties without your consent.

7. PROTECTION OF PERSONAL DATA

We will ensure that we take suitable technical and organisational security measures in relation to the processing of personal data. For example, as the client, it is your right that Van Oers handles your personal data carefully. For that reason, Van Oers has set up an internal security policy and privacy policy and has aligned this with the privacy legislation. This policy is effected in contracts, codes of conduct and (security) measures.

Van Oers holds ISO certification in relation to information security (ISO 27001) and has implemented appropriate technical and organisational security measures in accordance with that certification.

Our information management systems are, where reasonably possible, configured in such a way that employees who are not authorised to consult certain information or personal data have, in principle, no access to that information. Unauthorised access to, or unauthorised use of, personal data by an employee is prohibited and can lead to disciplinary action. Our employees are bound by a non-disclosure clause.

We would like to remind you that absolute security in relation to sending personal data via the internet or when storing personal data cannot be guaranteed.

8. WHICH RIGHTS DO YOU HAVE WITH REGARD TO THE USE OF YOUR PERSONAL DATA?

As a data subject, by virtue of the law, you have a set of rights that you can exercise. Below we will briefly outline your rights and how you can make use of these rights. Remember that exercising your rights can result in you no longer being able to use the Service or that the Service shall no longer be provided (as defined in article 3).

You can check, revise, correct or delete the personal data that are collected within the scope of providing the Service.

In certain cases we have the right to retain your personal data. This is allowed if this is necessary or recommended in order to resolve disputes, to enforce the applicable conditions of use, for technical and/or legal requirements and/or if the Service requires that.

You can ask us to restrict or to stop the processing of your personal data in the future. Where possible we will comply with your request.

You can ask us to transfer the personal information that we process about you to another party. You must then specify which information you wish to have transferred. We shall only fulfil this request if this concerns information that is processed pursuant to article 3.1 of this Privacy Statement, unless this information also contains personal data about other (natural) persons.

You have the right to submit a complaint to the competent privacy authority that relates to our processing of personal data. In the Netherlands, this authority is the Dutch Data Protection Authority (Autoriteit Persoonsgegevens), which you can contact at <https://autoriteitpersoonsgegevens.nl>.

9. SUBMISSION OF REQUESTS

You can submit a request in writing or by email to exercise your rights. A written request must be dated and signed. Written and digital requests outline (at least) the following information:

- that this is a request within the scope of 'exercising rights of the data subject under the General Data Protection Regulation (GDPR)';
- that these are addressed to the Privacy Officer;
- the full name and initials and the address of the data subject;
- a copy of a valid identity document belonging to the data subject (in which the CSN number and the passport photo are obscured);
- an email address intended for the purpose of correspondence;
- an explanation about the request and which right you wish to exercise;
- which changes you wish to make (when asking for limitation of correction).

We ask for a copy of your identity document in order to prevent your personal data from being shared with the wrong person.

The request for inspection, correction, transfer, deletion or limitation must be submitted to the postal address P.O. Box 165, 4870 AD Etten-Leur or by email: privacy@vanoers.nl.

10. PROCESSING OF AND DEALING WITH REQUESTS

Van Oers shall only examine requests in respect of which Van Oers is considered to be the Controller. If this is not the case, you will be informed that the request will not be processed. If Van Oers is considered to be the Processor, it shall forward the request to be processed to the correct Controller. You shall be informed of that.

If the request does not fulfil the stipulated conditions (see submission of requests), you will be given the opportunity to modify the request within 2 weeks. If the request is not modified within this period of time, you will receive a message stating that the request will not be processed.

Van Oers shall provide you immediately and, in any case, within one month after receiving the request, with information on how the request will be followed up. Depending on the complexity of your request and on the number of requests, if necessary that period of time can be extended by two months. If applicable, within one month of receipt of the request, Van Oers shall inform you of this extension.

10. CONTACT

If you have any questions or remarks about , or any issues with this privacy statement, please contact us by email at privacy@vanoers.nl.