

# Attachment 1C: Guidelines and description of personal data processing provided by the client

## Use of personal data

The accounting firm will use personal data in its possession for purposes, which are necessary in order to provide the required services, or for other requested purposes.

The accounting firm can use personal data for other commonly accepted and ordinary purposes for the good the client or the accounting firm, if it does not cause personal data risks or business risks.

The accounting firm can freely use data to fulfil its legal obligations, and hand data to lawful officials.

## Handing over of personal data and destruction of personal data

Personal data as a whole can only be handed over to the representative of the controller. The controller can either be explicitly agreed upon or formed through actual practice.

With instructions from the controller, third parties can be granted access to data. This is mainly aimed for auditors.

The accounting firm can hand over single bits of information to the person concerned, after identifying the maker of the request commensurate with the nature of the request.

The accounting firm will destroy unnecessary information in a safe way.

## Information safety

The accounting firm will only use up-to-date IT devices to process personal data. Files are to be kept behind at least one password.

Personal data can only be processed in a calm environment, where risks and distractions posed by outside persons are minimised.

Personal information is not to be needlessly transferred or copied onto portable devices (flash drive, CD-ROM).

## Data breaches

The accounting firm must immediately inform the controller of potential data breaches and try to minimise the damages.

The accounting firm must also inform the controller about unsolicited requests for data, for example made by personnel of the controller.

The controller will inform the accounting agency, if any specific individuals or parties pose a risk for data safety.