

# PERSONAL DATA PROCESSING AGREEMENT TAL 2018

## Attachment no. 1

### INTRODUCTION

The accounting firm and the client have entered into an accounting services contract under which the client acquires the services described in the accounting services contract from the accounting firm. The accounting firm processes personal data in connection with the services and in this personal data processing agreement the parties agree upon the terms under which the accounting firm processes the client's personal data. The processing activities are described in more detail in attachment 1-A, which the parties may update if necessary during the course of the agreement.

"Personal data" means any information relating to an identified or identifiable natural person (hereinafter the "data subject"); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

"Processing of personal data" means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

When processing personal data, the client is a controller that determines the purposes and means of the processing and the accounting firm is a processor that processes personal data on behalf of the controller.

This contract encompasses the following attachments that are applied in the following order:

- 1-A Record of processing activities
- 1-B Security of personal data at the accounting firm
- 1-C Client's instructions regarding processing of personal data

### GENERAL RIGHTS AND OBLIGATIONS

#### The client's general rights and obligations as controller

The client

- a) is responsible for collecting the personal data;
- b) processes personal data legally, carefully and in accordance with good data processing practices and otherwise in a way that the data

- c) determines the purposes and means of the processing of personal data and provides the accounting firm written instructions regarding the processing of personal data. The purposes shall describe in what sort of tasks personal data is processed (inter alia calculation of pay);
- d) shall provide data subjects with all relevant notifications and information regarding the processing of their personal data as required by law;
- e) shall be responsible for the fulfilment of the data subjects' rights;
- f) shall ensure that the transfer of personal data to the accounting firm and the processing of personal data under this agreement complies with applicable law during the entire duration of this agreement;
- g) assures that if it represents its group of companies or other third parties in this agreement, it has the right to commit to this agreement and give the accounting firm the right to process personal data under this agreement and the accounting services contract;
- h) confirms and ensures that processing of personal data under this agreement complies with applicable law, including data security requirements;
- i) confirms that it has given the accounting firm all relevant information required by the accounting firm to fulfil its obligations under this agreement and the accounting services contract in accordance with its obligations under data protection legislation;
- j) or its authorized external auditor may execute audits regarding processing of personal data by the accounting firm or its subcontractors under this agreement;
- k) shall provide any corrections, deletions and changes to the personal data to the accounting firm without delay; and
- l) shall reserve all ownership, immaterial property and other rights to its personal data.

If the parties have agreed that, the accounting firm shall assist the client in drafting statutory records, the client shall provide the accounting firm with the information it needs to do so. The accounting firm provides the records only to the client.

#### The accounting firm's general rights and obligations as processor

The accounting firm

- a) shall process personal data only for the purposes set out in the accounting services contract and this contract and only to the extent necessary to provide the services

- commissioned by the client, unless otherwise required by compulsory law. The accounting firm shall not have the right to use personal data received or accessed during the course of the assignment in its own activities, or transfer, process or combine them with any other material in its possession, other than to the extent required by the accounting services contract and to fulfil its tasks under the accounting services contract;
- b) processes personal data legally, carefully and in accordance with good data processing practices and otherwise in a way that the data subjects' right to respect for private life or other civil rights protecting privacy are not restricted without a reason prescribed by law;
  - c) shall process, and shall ensure that persons working under its supervision that have access to personal data process, personal data only in accordance with the client's documented, legal and reasonable written instructions, unless otherwise required by applicable law. In such cases, the accounting firm shall immediately notify the client of such legal requirements, unless applicable law prohibits such notification;
  - d) shall ensure that personal data is only processed by persons whose duties require the processing of personal data, and that such persons have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;
  - e) shall execute all security measures required by processors under applicable law as further described in this agreement;
  - f) shall, insofar as possible and taking into account the nature of the processing, assist the client by appropriate technical and organisational measures in the fulfilment of the client's obligation to respond to data subjects' requests to exercise their rights;
  - g) shall, taking into account the nature of processing and the information available to the accounting firm, assist the client in ensuring compliance with the client's legal obligations under applicable data protection law, including but not limited to data security, impact assessments and prior consultation obligations. The accounting firm is only required to assist the client to the extent required of the accounting firm as a processor under applicable law;
  - h) shall take into account any amendments, removals and changes provided by the client in its data processing activities without undue delay;
  - i) shall, at the client's choice and instructions, during or after the end of this agreement, delete or return all personal data to the client and delete existing copies unless compulsory law require otherwise. The parties can further agree upon the rules regarding the deletion or return of data separately;
  - j) shall maintain necessary records/books and make available to the client all information

necessary to demonstrate the accounting firm's compliance with its obligations under this agreement and applicable law;

- k) shall allow for and contribute to audits, including inspections, conducted by the client or any auditor mandated by the client as further agreed under this contract;
- l) shall, if the accounting firm considers the client's instructions to be in breach of applicable law, inform the client thereof;
- m) shall, if the accounting firm considers there to be deficiencies in the client's methods, inform the client thereof and, if necessary, assist the client in correcting such methods.

The accounting firm has the right to invoice separately for the work and costs related to the above-mentioned provision of support, execution of rectifications, answering of requests, audit support and work consequential to changes due to the client's instructions.

#### **DATA SECURITY**

The accounting firm shall implement and maintain appropriate technical and organisational measures to ensure a sufficient level of protection of the personal data and to protect the personal data from unauthorized and unlawful processing as well as unintentional loss, destruction, damage, change and disclosure, taking into account the state of the art, the costs of implementation, the nature, scope, context and purposes of processing as well as risk of varying probability and severity directed at the rights of natural persons.

The data security principles executed by the accounting firm due to this agreement are further described in attachment 1-B.

The client shall ensure that the accounting firm is informed of all circumstances related to the personal data provided by the client (such as risk assessments or processing of special categories of data) that affect the technical and organizational measures under this contract.

The data security measures are evaluated, reviewed and updated regularly.

#### **SUB-CONTRACTORS**

The accounting firm may use sub-contractors when processing personal data under this agreement. "Sub-contractor" means a processor contracted by the accounting firm to perform processing hereunder, in part or in whole, on the accounting firm's behalf and mandate. The client will be informed of any sub-contractors used at the start of this contract upon request. The accounting firm will inform the client of any intended changes concerning the addition or replacement of sub-contractors. If the client does not approve of the intended change, the client and the accounting firm have the right to terminate the accounting services contract – to the extent the change of sub-

contractor affects a service that includes processing of personal data – within 30 days from the accounting firm informing the client of the change, so that it ends at the end of said 30 day period. If a change of sub-contractor that the client does not approve of and that the accounting firm cannot impact, prohibits or significantly hinders the provision of services, the accounting firm is not obliged to provide such service.

The accounting firm shall enter into a written processing agreement with the sub-contractors and shall require all sub-contractors to comply with data protection obligations imposed on the accounting firm in this agreement or data protecting obligations of corresponding level. The accounting firm shall be liable for its sub-contractors' actions as for its own.

#### **TRANSFER OF PERSONAL DATA**

The accounting firm may transfer data outside the European Union, the European Economic Area or other countries that the European Commission has found to have an adequate level of data protection, only with the prior written consent of the client. If data is transferred outside said areas, the accounting firm shall enter into a personal data transfer agreement with all necessary parties. The personal data transfer agreement shall be drafted in accordance with standard contractual clauses approved by the European Commission. As an alternative to such standard contractual clauses, the transfer can take place in accordance with other transfer grounds approved by applicable law.

If there is a contradiction between the standard contractual clauses or another legal transfer ground and this agreement, the standard contractual clauses and alternative transfer grounds will always receive priority in relation to the accounting services contract and this agreement.

#### **NOTIFICATION OF PERSONAL DATA BREACH**

"Personal data breach" means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed.

The accounting firm shall without undue delay inform the client of a personal data breach after the accounting firm or its sub-contractor has become aware thereof. Unless the parties agree otherwise, the notification shall be provided to the contact person assigned by the client.

The accounting firm shall without undue delay inform the client of the circumstances giving rise to the personal data breach, and any other related information reasonably requested by the client and available to the accounting firm.

To the extent available, the accounting firm shall provide the client with at least the following information:

- a) a description of the nature of the personal data breach, including, where possible, the categories and approximate number of data subjects concerned, and the categories and approximate number of personal data records concerned;
- b) the name and contact details of the person that is responsible for the accounting firm's data protection matters;
- c) a description of the likely consequences of the personal data breach; and
- d) a description of the measures taken or proposed to be taken by the accounting firm to address the personal data breach, including, where appropriate, measures to mitigate its possible adverse effects.

If and to the extent the aforementioned information cannot be provided at the same time, the information may be provided in phases.

#### **AUDIT**

The client shall be entitled to audit the accounting firm's performance of its processing obligations under this agreement. The client is obligated to use external auditors who are not competitors of the accounting firm, to conduct such an audit. The parties shall agree well in advance on the time and other details relating to the conduct of such audits. The audit shall be conducted in such a manner that the accounting firm's undertakings towards third parties are in no way jeopardized. All the accounting firm's representatives or external auditors participating in the audit shall execute customary confidentiality undertakings towards the accounting firm.

The client shall be responsible for all costs related to the audit. The accounting firm may also invoice the client for assisting in the audit and for other extra work related to the audit.

#### **CONFIDENTIALITY**

The accounting firm shall:

- a) keep any personal data received from the client confidential;
- b) ensure that persons authorized to process the personal data have committed themselves to confidentiality; and
- c) ensure that personal data is not disclosed/transferred to third parties without the client's prior written consent, unless the accounting firm is obliged by mandatory law or decree to disclose such information.

In case data subjects or governmental authorities make a request concerning personal data, the accounting firm shall, as soon as reasonably possible, inform the client about such request before providing any response or taking other action concerning the personal data. In case any applicable authority demands an immediate response to a disclosure request, the accounting firm shall inform the client of the request as soon as reasonably

possible after answering it, unless the accounting firm is prohibited by mandatory law or authority order to disclose such information.

#### **LIMITATION OF LIABILITY**

The terms of limitation of liability in the accounting services contract are applied also to this agreement. If limitation of liability has not been agreed upon in the accounting services agreement, the following shall be applied:

The accounting firm is only liable for direct damages arising from its negligence.

The accounting firm is not liable for indirect damages such as loss of income, revenue or markets, interruption of production or service, loss of profit or other similar damage.

If a third party makes a claim to one of the parties based on processing of personal data, the other party must be informed without delay. If the accounting firm is liable to pay damages to a third party, the client shall compensate the accounting firm for the loss to the extent it is not due to the accounting firm's mistake or neglect in following the contract terms.

Notwithstanding the above, the accounting firm's liability is always maximum 10,000 euros per damage event and maximum 20,000 euros for damage events during the same accounting period, unless otherwise agreed in the accounting services contract. A damage is considered one damage event, even if affected by the recurrence of the same error and even if it affects several accounting periods. The damage is considered taking place in full during the accounting period the most essential parts took place, although some part of the damage took place during another accounting period. A breach of contract, error or neglect does not cause the accounting firm any other consequences than what has been described above.

The demands to the accounting firm shall be made in writing without delay. If an error or deficiency is detected or can be detected immediately, the notification shall be made immediately or by the latest within fourteen (14) days. If an itemized demand has not been made to the accounting firm within six (6) months from detecting the damage, no compensation will be paid. In addition, no compensation will be paid if the demand is made after three years from the processing event in question.

In all situations, each party is responsible for any administrative sanctions imposed on them by the supervisory authority or competent court that according to the decision of the supervisory authority or court in question are a consequence for the party in question not following its obligations under data protection legislation.

#### **TERM**

The term of this agreement is tied to the term of the accounting services contract and will end automatically when the accounting services contract ends for whatever reason.

If the client is in breach of this agreement, the accounting firm has the right to cancel the accounting services contract and this agreement, unless the client has corrected its actions and taken all measures to avoid, remedy and compensate for any consequences from the breach within seven (7) days from receiving the accounting firm's demand.

Obligations which, by their nature, are intended to remain in force irrespective of the termination of this agreement, shall remain in force irrespective of the termination of this agreement.

This contract has been executed in originals, one for each signatory.

#### **SIGNATURES**

Date \_\_\_\_\_  
Business name of accounting firm \_\_\_\_\_  
Signature \_\_\_\_\_  
Clarification of signature \_\_\_\_\_

Date \_\_\_\_\_  
Business name of client \_\_\_\_\_  
Signature \_\_\_\_\_  
Clarification of signature \_\_\_\_\_