

## Attachment 1A: Description of personal data processing

This descriptive document concerns personal data, that the accounting firm processes on behalf of the client and for the client. The accounting firm acts as a processor of personal data, based on the contract between the accounting agency and the client. The client is considered the controller regarding personal data. This attachment is a part of the Personal Data Processing Agreement TAL 2018.

### Processor:

Accounting Agency Mesiperä Ltd (3134786-7)  
Mahlamäentie 2  
12540 Launonen  
Contact person: Julius Seligson, seligson@mesipera.fi, +3584578343270

### Controller:

Client who is the contractual counterparty.

### Subcontractors:

The client (controller) has given general permission to use subcontractors. If requested, the accounting firm will provide a list of subcontractors.

### Registered groups and aim and nature of personal data processing:

- Salary earners and receivers of other compensation for payroll and HR purposes.
- Private customers of the client for invoicing and monitoring of receivables.
- Contact information for representatives of providers of the client for e.g. requesting an invoice copy.
- Membership information of an association or cooperative client for membership administration and invoicing.
- Data on shareholders of limited liability companies, cooperatives or housing cooperatives, partners of partnerships or other such persons for corporate administration.
- Other groups specified in writing by client for specified purposes.

### Target and groups of processing and type of personal data:

- For all registered:
  - o Name, email, phone number, other contact information.
- Salary- or other such earners of client:
  - o Social security number, taxation data, employment data, data on retirement or benefits, education data, earnings data, bank contact data, collection data.
  - o Special personal data groups mentioned in the GDPR:  
Sickness leaves / medical information and trade union membership.
- Private customers:
  - o Nature and extent of ordered services or products, contact information, other billing- and collection information.

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- Members of associations or cooperatives:
  - o Shareholder-, ownership- and membership data, other invoicing and collection data.
  - o Depending on the nature of activities, special personal data mentioned in the GDPR, which could be disclosed by membership alone, or by entries in the register.
- Members of limited liability companies, cooperatives or housing cooperatives:
  - o Shareholder-, ownership- and membership data, other invoicing and collection data, housing data.
- Other groups specified by client:
  - o Other data specified by client in writing, which are subject to processing on behalf of the client.

#### **Processing and handling of personal data:**

The accounting firm has the right and duty to process data to fulfil its contractual obligations towards the client. The accounting firm can hand data on behalf of the client to parties necessitated by the contract (i.e. auditors), as well as to lawful officials. The accounting firm can process data in an anonymised form to develop customer service and to provide information to its clients and can hand over anonymised data to officials (such as the statistic centre) based on legal grounds.

#### **Duration of personal data processing:**

Unless otherwise agreed by both parties, the accounting firm will process personal data as long as contractual services are provided, or as long as other applicable laws demand retention of data.

#### **Geographical location of personal data:**

As a principle, the accounting firm will only process personal data in Finland and other EU- / ETA-countries.

The accounting agency can however process personal information in other countries or areas, if for example a work trip demands this. In this case no physical or digital copy is made, that could remain outside the EU- / ETA-countries, and it is just a temporary measure (cf. GDPR chapter 5, article 49, part c).