

**Information sheet: Mandatory information
in accordance with Art. 12 et seq. GDPR**

Contact information of the controller

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Where do we source your personal data?

We collect your data strictly from you. In order to perform the contractual obligations arising from the contract you have entered into with us, it is necessary to process the personal data provided by you. Due to your obligation to cooperate, providing the personal data requested by us is imperative or else we would be unable to perform our contractual obligations. Otherwise, it would no longer be possible to rule out accounting and/or tax disadvantages for you.

Providing your personal data is required during the pre-contractual measures conducted prior to entering into a contract (e.g. collecting master data in the prospective client process). If you do not provide the data requested of you, we are unable to enter into a contract with you.

In order to render our services, it may be necessary for us to process personal data which we have rightfully and for the respective purpose received from other companies or from other third parties, e.g. tax offices, your business partners, et al.

Furthermore, if applicable, we may process personal data from publicly accessible sources, e.g. internet presences, which we use rightfully and only for the respective contractual purpose.

Purposes and legal basis of processing

The personal data provided by you will be processed in compliance with the provisions of the European General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG).

Based on consent (in accordance with Art. 6 para. 1 lit. a GDPR)

Consent is given to process personal data for certain purposes. Consent given can be withdrawn at any time with future effect. Consents given prior to application of the GDPR (25 May 2018) can also be withdrawn. Processing which has taken place prior to the withdrawal of consent remain unaffected by the withdrawal. Example: Sending a newsletter, release from the obligation of confidentiality to share with third parties at your request the data provided by you (e.g. banks, insurances, shareholders, etc.).

For the performance of contractual obligations (in accordance with Art. 6 para. 1 lit. b GDPR)

The purposes of processing arise, on one hand, from pre-contractual measures which precede entering into a contractually regulated business relationship and, on the other hand, from performance of the obligations arising from the contract entered into with you.

Compliance with legal obligations (Art. 6 para. 1 lit. c GDPR) or in the public interest (Art. 6 para. 1 lit. e GDPR)

The purposes of data processing arise from legal obligations or are in the public interest (e.g. compliance with retention periods, proof of compliance with the tax advisor's duties to provide notification and information).

Balancing of interests (in accordance with Art. 6 para. 1 lit. f GDPR)

The purposes of processing arise from safeguarding our legitimate interests. It can be necessary to process the data provided by you beyond the actual performance of the contract. Our legitimate interests can be used to justify the further processing of the data provided by you to the extent that your interests or fundamental rights and freedoms are not overriding. In a particular case, our legitimate interests can be: Establishing legal claims, defense against liability claims, preventing criminal offenses.

Who receives the personal data provided by you?

Within our company, access to the personal data provided by you is granted to those areas requiring the data for performance of the contractual and statutory duties and which are authorized to process this data.

Only those offices which require the data for legal reasons, e.g. tax authorities, social insurance agencies, competent authorities and courts, receive it in performance of the contract entered into with you.

As a party subject to professional confidentiality, we are obligated to observe and implement professional secrecy. Further recipients receive the data provided to you only at your request if you release us from professional confidentiality.

As part of the performance of our services, we contract processors who contribute to the performance of the contractual obligations, e.g. data processing center service providers, IT partners, document shredders, etc. These processors are contractually bound by us to observe professional confidentiality and to observe the requirements of the GDPR and the BDSG.

Will the data provided by you be transmitted to third countries or international organizations?

In no event will the data provided by you be transmitted to a third country or international organization. If, in a particular instance, you want the data provided by you to be transmitted to a third country or international organization, we will undertake to do so only in accordance with your written consent and release from our professional confidentiality.

Does automated decision-making including profiling occur?

No fully automated decision-making (including profiling) as defined in Art. 22 GDPR is used to process the data provided by you.

Duration of processing (criteria for erasure)

The data provided by you is processed for as long as necessary to achieve the contractually agreed upon purpose, generally as long as the contractual relationship with you exists. After conclusion of the contractual relationship with you, the data provided by you is processed in compliance with statutory retention periods or as necessitated by our legitimate interests. After the statutory retention periods have expired and/or the discontinuation of our legitimate interests, the data provided by you will be erased.

The expected time limits of the retention periods applicable to us and our legitimate interests:

- Compliance with commercial, tax and professional retention periods. The time limits stipulated here for retention and documentation are from two to ten years.
- Receipt of evidence under statutes of limitations. In accordance with Sections 195 et seq. of the German Civil Code (Bürgerliches Gesetzbuch, or BGB), these statutes of limitations can be up to 30 years, although the general statute of limitations is three years.

Information about your rights

Right to **access** in accordance with Art. 15 GDPR:

You have the right to obtain information, at your request and free of charge, about whether or not personal data is being stored, which data storage pertains to and for what purpose the data is being stored.

Right to **rectification** in accordance with Art. 16 GDPR:

You have the right to request from the controller the rectification of inaccurate personal data without undue delay. Taking into account the purposes of the processing, you have the right to have incomplete personal data completed, including by means of providing a supplementary statement.

Right to **erasure ("right to be forgotten")** in accordance with Art. 17 GDPR:

You have the right to request from the controller the erasure of your data without undue delay. The controller is obligated to erase personal data without undue delay where one of the following grounds applies:

- a) The purposes for which the personal data was collected no longer apply.
- b) You withdraw your consent for processing. There are no other legal grounds for processing.
- c) You object to the processing. There are no other legal grounds for processing.
- d) The personal data has been unlawfully processed.

- e) The personal data have to be erased for compliance with a legal obligation in Union or Member State law to which the controller is subject.
- f) The personal data has been collected in relation to the offer of information society services referred to in Article 8 para. 1.

Right to **restriction of processing** in accordance with Art. 18 GDPR & Section 35 BDSG:

You have the right to obtain from the controller restriction of processing where one of the following conditions applies:

- a) You contest the accuracy of the personal data.
- b) The processing is unlawful; however, you oppose its erasure.
- c) Personal data is no longer needed for the purpose of processing; however, you need the data for the establishment, exercise or defense of legal claims.
- d) You have objected to processing in accordance with Art. 21 para. 1 GDPR. Processing is restricted pending the verification of the legitimate grounds of the controller override yours.

Right to **data portability** in accordance with Art. 20 GDPR:

You have the right to receive the data provided by you in a structured, commonly used and machine-readable format from the controller. We will not hinder you in transmitting that data to another controller.

Right to object in accordance with Art. 21 GDPR:

Please contact the controller of the processing (see above) with regard to this topic.

Right to lodge a complaint with the supervisory authorities in accordance with Art. 13 para. 2 lit. d, 77 GDPR in conjunction with Section 19 BDSG:

If you believe that the processing of your data infringes the GDPR, you have the right to lodge a complaint with the supervisory authorities. Please contact the competent supervisory authorities with regard to this topic.

Withdrawing consent in accordance with Art. 7 para. 3 GDPR:

If processing is based on your consent in accordance with Art. 6 para. 1 lit. a or Art. 9 para. 2 lit. a (processing of special categories of personal data), you have the right to withdraw

your consent for processing the data for a certain purpose at any time without affecting the lawfulness of processing based on consent before its withdrawal.

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