

## PRIVACY TERMS AND CONDITIONS CONSILIO TAX & LAW

Consilio Tax & Law must comply with legal obligations in its work and, in some cases, act independently. As a result, the legal position of Consilio Tax & Law with regard to privacy has a number of special features. For example, Consilio Tax & Law can fulfil both the role of processor and controller.

### 1. POSITION OF CONSILIO TAX & LAW

Consilio Tax & Law acts as a controller if:

- you are a private client;
- Consilio Tax & Law processes personal data in the context of (work for) a legal obligation;
- Consilio Tax & Law processes personal data for activities in which it must act independently;
- the processing of personal data is not the primary task but results from it.

In all other cases, Consilio Tax & Law acts as a processor. In that case, you determine how and why we may process personal data concerning you and your employees.

### 2. SPECIAL FEATURES AS DATA CONTROLLER

With regard to the processing operations for which Consilio Tax & Law acts as data controller, it must inform the data subjects.

As the controller, Consilio Tax & Law will assess data breaches itself and report them where necessary. In this respect, Consilio Tax & Law follows the standard procedure in accordance with the applicable privacy legislation.

### 3. CONSILIO TAX & LAW AS PROCESSOR

For processing operations in which Consilio Tax & Law acts as processor, the processing agreement attached in Appendix 1 applies.

### 4. CONSILIO TAX & LAW AS DATA CONTROLLER

For processing operations for which Consilio Tax & Law acts as data controller, Appendix 2 'Consilio Tax & Law as data controller' applies.

## APPENDIX 1: CONSILIO TAX & LAW AS PROCESSOR

### 1. GENERAL

In this processing agreement, the following terms shall have the following meanings:

#### General Terms and Conditions:

The General Terms and Conditions of the Processor, which apply in full to every agreement between the Processor and the Controller and of which these General Terms and Conditions form an integral part.

#### Client:

The natural person or legal entity that has commissioned the Processor to perform Work, also referred to as the Controller.

#### Agreement:

Any agreement between the Client and the Processor to perform Work by the Processor on behalf of the Client, in accordance with the provisions of the order confirmation.

#### Personal data:

The categories of personal data as described in Annex 1.

#### Processor:

The partnership Consilio Tax & Law, established in (6211 TC) Maastricht, Keizer Karelplein 8C.

#### Controller:

The Client who, as a natural person or legal entity, has instructed the Processor to perform Work.

#### Work:

All work that has been commissioned or that is performed by the Processor for other reasons. The foregoing applies in the broadest sense of the word and includes, in any case, the work as specified in the order confirmation.

### 2. APPLICABILITY PROCESSING AGREEMENT

This processing agreement applies to all Personal Data processed by the Processor for the Client in the context of the performance of the Agreement with the Client, as well as to all Activities arising from the Agreement for the Processor and the Personal Data to be processed in that context.

The Controller is responsible for the processing of Personal Data relating to certain categories of data subjects, as described in Annex 1.

In the performance of the Agreement, the Processor processes certain personal data for the Controller.

This is a processing agreement within the meaning of Article 28(3) of the General Data Protection Regulation (GDPR), which regulates the rights and obligations with regard to the processing of personal data, including with regard to security. This processing agreement is binding on the Processor in relation to the Controller.

This processing agreement, like the Processor's General Terms and Conditions, forms part of the Agreement and all future agreements between the parties. Given its position and function as administrator, the Processor may act as controller in the performance of the assignment. If the Processor acts as controller, this processing agreement does not apply. In that case, Appendix 2 applies.

### 3. SCOPE OF THE PROCESSING AGREEMENT

By giving the order to perform Work, the Controller has instructed the Processor to process the Personal Data on behalf of the Controller in the manner described in Annex 1 in accordance with the provisions of this processing agreement.

The Processor shall process the Personal Data exclusively in accordance with this processing agreement, in particular with the provisions of Annex 1. The Processor confirms that it will not process the Personal Data for any other purposes. Control over the Personal Data shall never rest with the Processor. The Controller retains control over the purpose and means of processing the Personal Data. The Controller may give additional written instructions to the Processor due to adjustments or changes in the applicable regulations in the field of personal data protection.

### 4. PROVIDING CORRECT PERSONAL DATA

The controller shall take the necessary measures to ensure that personal data, in view of the purposes for which they are processed, are correct and accurate and are also provided to the processor as such.

### 5. CONFIDENTIALITY

The Processor and the persons employed by the Processor or performing work for the Processor, insofar as these persons have access to personal data, shall only process the Personal Data on the instructions of the Controller, unless otherwise required by law. The Processor and the persons employed by the Processor or performing work for the Processor, insofar as these persons have access to personal data, are obliged to maintain the confidentiality of the personal data of which they become aware, unless any legal provision obliges them to disclose such data or the necessity to disclose such data arises from a task.

### 6. NO FURTHER DISCLOSURE

The Processor shall not share or disclose the Personal Data to third parties, unless the Processor has obtained prior written consent or instruction from the Controller to do so, or is required to do so by mandatory law. If the Processor is obliged by mandatory regulations to share or disclose the Personal Data to third parties, the Processor shall inform the Controller thereof in writing, unless this is not permitted.

### 7. SECURITY MEASURES

Taking into account the state of the art, the implementation costs, as well as the nature, scope, context and purposes of the processing and the varying likelihood and severity of the risks to the rights and freedoms of individuals, the Processor shall implement appropriate technical and organisational measures to ensure a level of security appropriate to the risk. The security measures currently in place are listed in Annex 2.

The Processor shall take measures aimed at preventing unnecessary collection and further processing of personal data.

The Personal Data will be stored and processed within the European Economic Area (hereinafter EEA). If Personal Data needs to be exchanged outside the EEA for the proper performance of the Agreement, this will be done on the basis of adequacy decisions or appropriate safeguards in accordance with Articles 45 and 46 of the GDPR.

### 8. MONITORING COMPLIANCE

The Processor shall, at the request and expense of the Controller, provide information about the Processing of Personal Data by the Processor or Sub-processors. The Processor shall provide the requested information as soon as possible, but no later than within five working days. Once a year and at its own expense, the Controller shall have the right to have an inspection carried out by an independent third party jointly appointed by the Controller and the Processor to verify whether the Processor is complying with its obligations under the GDPR and this processing agreement. The Processor shall provide all reasonably necessary cooperation in this regard. The Processor shall be entitled to charge the Controller for its costs associated with the inspection.

In the context of its obligation under paragraph 1 of this article, the Processor shall in any case:

- provide all relevant information and documents to the Controller or a third party engaged by the Controller for this purpose;
- grant access to all relevant buildings, information systems and Personal Data.

The Controller and Processor shall consult with each other as soon as possible after the report has been completed in order to address any risks and shortcomings. The Processor shall, at the expense of the Controller, take measures to reduce the identified risks and shortcomings to a level acceptable to the Controller or to eliminate them, unless the parties have agreed otherwise in writing.

#### 9. DATA BREACH

As soon as possible after the Processor becomes aware of an incident or data breach that (also) relates or may relate to the Personal Data, the Processor shall notify the Controller thereof via the contact details of the Controller known to the Processor and shall provide information about: the nature of the incident or data breach, the Personal Data affected, the established and expected consequences of the incident or data breach on the Personal Data, and the measures that the Processor has taken and will take. The Processor shall support the Controller in reporting to data subjects and/or authorities.

#### 10. SUB-PROCESSORS

The Client hereby gives its consent for the Processor to engage the sub-processor(s) listed in Annex 1. The Contractor shall immediately inform the Client when an agreement with a sub-processor has been terminated. The Processor shall inform the Controller of its intention to engage sub-processors other than those listed in Annex 1. The Processor shall give the Controller a period of 7 working days to object to the engagement of the sub-processor. The Processor shall only engage the sub-processor if the 7-day period has expired without the Controller having raised any objections, or if the Controller has indicated that it does not object to the engagement of the sub-processor. The Processor shall ensure that the sub-processor is subject to this processing agreement or to a sub-processing agreement that contains the same obligations as this processing agreement.

#### 11. OBLIGATIONS AND RIGHTS OF DATA SUBJECTS TO COOPERATE

The Processor shall cooperate with the Controller upon request in the event of a complaint, question or request from a data subject, or investigations or inspections by the Data Protection Authority. The Processor shall assist the Controller, at the latter's request and expense, in carrying out a data protection impact assessment. If the Processor receives a request from a data subject for access to, correction or deletion of his or her Personal Data, the Processor shall inform the Controller of the receipt of the request within two working days. The Processor shall carry out as soon as possible all instructions given to the Processor in writing by the Controller as a result of such a request from the data subject. The Processor shall take the necessary appropriate technical and organisational measures to comply with such instructions from the Controller. If instructions from the Controller to the Processor conflict with any legal provisions regarding data protection, the Processor shall report this to the Controller. Costs arising from requests for access by Data Subject(s), investigations, audits or seizures by the Data Protection Authority or another supervisory authority in relation to Personal Data shall be borne by the Controller.

#### 12. TERM, TERMINATION, RETENTION PERIODS AND DELETION

This data processing agreement shall remain valid for as long as the Processor has been instructed by the Controller to process Personal Data pursuant to the Agreement between the Controller and the Processor. For as long as the Processor performs activities on behalf of the Controller, this data processing agreement shall apply to the relationship. The Controller is responsible for determining the retention periods applicable to the Personal Data. The Processor shall not retain data longer than legally required.

If, following termination of the Agreement, the Processor is required under a statutory retention obligation to retain certain Personal Data and/or documents, computer disks, or other data carriers on or in which Personal Data are stored for a (statutory) period, the Processor shall ensure the destruction of such Personal Data or documents, computer disks, or other data carriers within a reasonable period after the expiry of the (statutory) retention period.

Upon termination of the Agreement between the Controller and the Processor, the Controller may, within two months after termination of the Agreement, request the Processor to return all documents, computer disks, and other data carriers on or in which Personal Data are stored, at the Controller's expense. In the event of such return, the Processor shall provide the Personal Data in the format in which it is held by the Processor. To the extent that the Personal Data are stored in a computer system or in another form that reasonably prevents them from being provided to the Controller, the Processor shall provide the Controller with an accessible and readable copy of the Personal Data.

After expiry of this period, the Processor shall proceed with the permanent destruction of the Personal Data, unless the Processor is required by applicable laws and regulations to retain the Personal Data.

At the Controller's request, the Processor shall confirm that the deletion referred to in the preceding paragraph has taken place. Without prejudice to the other provisions of this Article 12, the Processor shall not retain or use any Personal Data after termination of the Agreement.

#### 13. INVALIDITY

If one or more provisions of this data processing agreement are void or are annulled, the remaining provisions shall remain fully in force and effect. If any provision of this data processing agreement is not legally valid, the parties shall negotiate the content of a new provision, which provision shall approximate the content and intent of the original provision as closely as possible.

#### 14. GOVERNING LAW AND JURISDICTION

This data processing agreement shall be governed by and construed in accordance with the laws of the Netherlands. All disputes arising out of or in connection with this data processing agreement or its performance shall be submitted to the competent court.

#### ANNEX 1

##### PERSONAL DATA

The Controller instructs the Processor to process, inter alia, the following personal data in the context of the Agreement concluded with the Controller:

1. Name, address and place of residence details
2. Contact details (telephone number, email address, etc.)
3. Payment details
4. Date of birth
5. Marital status and date of cohabitation or marriage
6. Name, address and place of residence details of family members
7. Occupation
8. Identification document details (in connection with the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft) and payroll administration)
9. Financial data (bank account number, debts, invoices)
10. Pension data / partner data / employment details
11. Salary details
12. Citizen Service Number (BSN) / Legal Entities and Partnerships Information Number (RSIN)
13. VAT number

#### PURPOSES

The Processor shall process the personal data for the following purposes in accordance with the Agreement.

#### ANNEX 2: Consilio Tax & Law AS CONTROLLER

##### 1. PRIVACY STATEMENT

Careful handling of personal data is of great importance to the Controller, the partnership Consilio Tax & Law, having its statutory seat and offices at (6211 TC) Maastricht, Keizer Karelplein 8C. Personal data are therefore processed and secured with due care. We comply with the applicable laws and regulations in the field of personal data protection.

Our business activities take place in the Netherlands, and we store our data on servers located within the European Economic Area (EEA). If personal data must be transferred outside the EEA for the proper performance of the Agreement, this will take place on the basis of adequacy decisions or appropriate safeguards in accordance with the General Data Protection Regulation (GDPR).

##### 2. GENERAL

The services you obtain from Consilio Tax & Law via electronic means or by providing an assignment to Consilio Tax & Law constitute the "Service."

For the use of our websites and contact options, a separate privacy statement applies, which you may consult on the relevant website.

Consilio Tax & Law acts as controller for the processing of your personal data where it determines the purposes and means of the processing. For example, where Consilio Tax & Law is responsible for compliance with legal requirements or acts independently. For services where you, as the client, determine the purposes and means of the processing of personal data, Consilio Tax & Law qualifies as a processor, unless you purchase the Service as a private individual.

This privacy statement covers only the processing activities relating to the Service for which Consilio Tax & Law itself determines the purposes and means and therefore qualifies as controller, as well as when you purchase the Service as a private individual. If Consilio Tax & Law acts as processor and you as the client are the controller, Annex 1 "Data Processing Agreement" shall apply.

Consilio Tax & Law may amend the provisions of this privacy statement. If we do so, we will inform you accordingly.

##### 3. LEGAL GROUNDS AND PURPOSES FOR PROCESSING YOUR PERSONAL DATA

The purpose of the overview below is to provide you, at a glance, with an understanding of the data we may reasonably process in the context of our services where Consilio Tax & Law qualifies as controller.

Consilio Tax & Law processes personal data only for specified purposes and where there is a lawful basis in accordance with privacy legislation.

Consilio Tax & Law applies the following legal grounds and purposes for the processing of personal data:

##### 3.1 PROCESSING NECESSARY FOR THE PERFORMANCE OF AN AGREEMENT AND THE SERVICE

###### 3.1.1 Tax Returns and Advisory Services

When you, as a private individual, engage Consilio Tax & Law to prepare a tax return, provide tax advisory services and/or draft agreements, we may reasonably process the following data:

- Contact details (including name, address, place of residence, telephone number, email address);

- Financial data;
- Date of birth;
- Children's data (first name, date of birth, education);
- Salary data (pay slips);
- Citizen Service Number (BSN);
- Vehicle registration details;
- Nationality;
- Payment details (bank account number).

For the preparation of your tax return, Consilio Tax & Law uses an online tax software package acting as a processor. For the approval of your tax return, Consilio Tax & Law uses an online client portal, the Consilio Tax & Law client portal.

Depending on the service provided, data may be shared with the Dutch Tax Authorities (for tax returns) and, where applicable, with the Cadastre, the relevant insurance company and/or bank, and any parties designated by you.

### 3.1.2 Pension Advice

When you, as a private individual, obtain pension advisory services from Consilio Tax & Law, the following data may reasonably be processed:

- Contact details (including name, address, place of residence, telephone number, email address);
- Financial data, both business and private (assets and income position);
- Date of birth;
- Marital status and date of cohabitation or marriage;
- Occupation;
- Salary data;
- Citizen Service Number (BSN);
- Educational data;
- Health data;
- Name, address and place of residence details of family members.

Your health data are required only in connection with advice regarding disability insurance and term life insurance. Pursuant to Article 30 of the Dutch GDPR Implementation Act (UAVG), the processing of such health data by Consilio Tax & Law is permitted.

Consilio Tax & Law may use a processor for pension calculations in the context of advice and mediation in financial products. Data may also be shared with parties designated by you.

### 3.1.3 Corporate Finance, Mergers and Acquisitions

When you, as a business client, private client, and/or prospective buyer or seller, are involved in the purchase or sale of a company, assistance with a financing application, advisory services in that context, or the execution of a business valuation by Consilio Tax & Law, the following data may be processed, among others:

- Contact details (including telephone number, email address);
- Name, address, place of residence;
- Date of birth;
- Financial data.

These data may, in part and for a certain period, be shared in anonymised form with other stakeholders. In the event of a due diligence investigation (book audit), an online data room acting as a processor is generally used. Data may also be shared with parties designated by you.

### 3.1.4 Accountancy Engagements

Due to statutory obligations and the fact that, in certain cases, the accountant must act independently, Consilio Tax & Law qualifies as controller for the following services:

- Engagements to audit historical financial information (including, among others, annual accounts and interim financial statements);
- Engagements to review historical financial information (including, among others, annual accounts and interim financial statements);
- Assurance engagements other than audits or reviews of historical financial information (including, among others, secondment declarations, exemptions from publication requirements, and subsidy statements);
- Assurance-related engagements consisting of compilation engagements (including, among others, annual accounts, interim financial statements, forecasts, and credit reports);
- Other engagements consisting of transaction-related services (including, among others, due diligence investigations and valuations).

In the course of performing such engagements, the following data may be processed, among others:

- Contact details (including name, address, place of residence, telephone number, email address);
- Financial data;
- Vehicle registration details;
- VAT number;
- Citizen Service Number (BSN);
- Salary data;
- Pension data.

The data may, in addition to your data as a business client, also include data relating to employees. Such data are necessary for the performance of the engagement.

For the approval and/or provision of documents such as the annual accounts, Consilio Tax & Law uses a processor, namely the Consilio Tax & Law client portal. Depending on the service concerned, data may be shared with the Dutch Tax Authorities and, where

applicable, with banks, civil-law notaries, the Chamber of Commerce, and any other parties designated by you.

### 3.1.5 Mediation Engagements / Activities

When you, as a private or business client, instruct one of the mediators of Consilio Tax & Law, the following data, among others, relating to you and the other party or parties involved in your case, may be processed:

- Contact details (including name, address, place of residence, telephone number, email address);
- Marital status (cohabitation, marriage, registered partnership, prenuptial or partnership agreements);
- Children's data (including name, dates of birth, education);
- Financial data (including salary details, payslips, annual income statements, taxes, mortgages, loans, bank details);
- Pension statements;
- Citizen Service Number (BSN).

Consilio Tax & Law and its mediators use the personal data you have provided in the context of a mediation engagement. As sensitive and/or special categories of personal data may be processed during the mediation process (and this is not always clear in advance), we request your consent to process your personal data. You provide this consent by signing the mediation agreement.

If you do not grant this consent, you will unfortunately not be able to use the mediator's services, as the mediator cannot perform the services without processing personal data relevant to the case file.

You have the right to withdraw your consent at any time. In that case, the mediator may no longer process your data. From the moment consent is withdrawn, the mediator can no longer provide services to you and will be required to immediately close the mediation file.

If you, or another party involved in a mediation, file a complaint against one of our mediators relating to the handling of a mediation file containing your personal data, your personal data may be provided to the Stichting Mediatorsfederatie Nederland (MFN) and/or the Stichting Tuchtrechtspraak Mediation (STM). Your data will be treated confidentially by both organisations.

## 3.2 PROCESSING NECESSARY TO COMPLY WITH A LEGAL OBLIGATION

### 3.2.1 Verification of Your Identity (Wwft)

Consilio Tax & Law is legally obliged to verify your identity under the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft). In this context, the following data may be processed:

- First name, last name, gender;
- Date of birth;
- Address details;
- Identification document data.

Consilio Tax & Law is required to retain this data for at least five years after the termination of the business relationship.

### 3.2.2 Maintaining Internal Administration

Consilio Tax & Law has a legal obligation to maintain internal administration. In this context, the following data may be processed:

- Contact details (including name, address, place of residence, telephone number, email address);
- VAT number.

Consilio Tax & Law is required to retain this data for a minimum of seven years in accordance with fiscal retention obligations.

Data may be shared with the Dutch Tax Authorities due to reporting obligations.

Consilio Tax & Law also acts as controller for the prevention or investigation of actual or potential fraud, breaches, intrusions, or other misconduct related to its Service or website.

If you are unwilling to provide the personal data that we process for these purposes, or do not wish us to process such data, this may result in your inability to use the Service. In such cases, we may also block or restrict your access to the Service. Furthermore, we may terminate the agreement or your use of the Service. The right to terminate the Service is also set out in our general terms and conditions.

The reason for this requirement is that we collect this data because it is necessary to comply with our legal obligations.

## 3.3 PROCESSING NECESSARY FOR THE LEGITIMATE INTERESTS OF Consilio Tax & Law

Consilio Tax & Law processes personal data for the following purposes where the processing is necessary for its legitimate interests:

- Requesting feedback and enabling us to develop, adapt, and improve our Service, publications, and products;
- Analysing user characteristics and usage patterns to better understand how the Service is used, in order to deploy it more effectively;
- Sending marketing and promotional material about our products and services. Personal data will be used to maintain contact and communication with clients, including communication for marketing, relationship management, and business development activities, such as sending information about and invitations to (study) meetings, courses, webinars, and other events, as well as newsletters and other marketing communications that may be relevant to you.

If you do not wish to receive such messages, you can notify us via [info@consilio-tax-law.nl](mailto:info@consilio-tax-law.nl) or by using the unsubscribe instructions included in each promotional email. This does not affect our right or ability to send you Service- and account-related emails or to use personal data as described in this privacy statement. The following data may, among others, be processed:

- Contact details (including name, address, place of residence, telephone number, email address).

If you are unwilling to provide the personal data that we process for these purposes, or do not want us to process such data, this may result in your inability to use the Service properly. For example, we may block or restrict your access to the Service. The reason for this processing is that Consilio Tax & Law has a so-called "legitimate interest." Additionally, these data are needed to prevent misuse of the Service or to prevent security incidents.

#### 4. HOW LONG DO WE RETAIN PERSONAL DATA?

Consilio Tax & Law does not retain personal data for longer than necessary to achieve the purposes for which the data are processed. Unless we are required by law and/or regulations to retain your personal data for a specific period, or unless otherwise stated in this privacy statement, the general rule is that your personal data are retained in accordance with the fiscal retention obligation of at least seven years. Mediation files and the personal data contained therein are generally retained for twenty years after the file is closed, in connection with the maximum statute of limitations. In exceptional cases, a file may be retained for longer than twenty years— for example, if the statute of limitations is interrupted or if the mediator determines that there is another legitimate interest in retaining the file longer.

#### 5. SHARING OF YOUR PERSONAL DATA

As a client, you may use multiple services from Consilio Tax & Law. In such cases, we may internally reuse your data to avoid duplication or incorrect data. The longest applicable retention periods (depending on the service) are applied based on statutory and/or regulatory requirements.

#### 5.1 SHARING WITH PROCESSORS

We may engage third parties, such as hosting providers, to assist us in delivering the Service. These third parties may process your personal data in the context of their role in providing the Service. In this context, such a third party is referred to as a "Processor." In some cases, the Processor may collect personal data on our behalf. We inform Processors that any personal data obtained from us may only be used to enable the provision of the Service. We are not responsible for any additional information that you provide directly to the Processors, or for the sharing of data that you voluntarily exchange by linking Processors with other parties. It is advisable to inform yourself carefully about the Processor and their business before providing your personal data.

#### 5.2 SHARING WITH YOUR CONSENT

We may also share personal data with others if you give us your consent. For example, we may collaborate with third parties to offer specific services or promotions directly to you. If you register for these third-party services or marketing offers, we may provide your name or contact details if necessary to provide the service or to contact you.

#### 5.3 OUR LEGAL RESPONSIBILITY

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

- Is reasonably necessary or appropriate to comply with obligations under applicable laws and/or regulations;
- Is required to comply with lawful requests from authorities;
- Is necessary to respond to potential claims;
- Is necessary to protect the rights, property, or safety of us, our users, our employees, or the public;
- Is necessary to protect ourselves or our users against fraudulent, abusive, improper, or unlawful use of the Service.

We will notify you immediately of requests we receive from a government authority concerning your personal data, unless prohibited by law.

#### 5.4 ANONYMISED INFORMATION

Anonymising information means modifying it to such an extent that identification of a natural person is no longer possible. Please note that such anonymised information may be shared with third parties without your consent.

#### 6. PROTECTION OF PERSONAL DATA

We will ensure that appropriate technical and organizational security measures are implemented for the processing of personal data. As a client, you have the right to expect that Consilio Tax & Law handles your personal data with due care.

Consilio Tax & Law has therefore established internal security and privacy policies aligned with privacy legislation. These policies are enforced through agreements, codes of conduct, and (security) measures.

We follow generally accepted standards for the protection of personal data, both during transmission and after receiving personal data.

We have implemented physical, electronic, and management procedures designed to prevent unauthorized access, loss, or misuse of personal data as much as possible.

Where reasonably possible, internal access to personal data is restricted to employees who need the information to perform their duties.

Unauthorized access to or the improper use of personal data by an employee is prohibited and constitutes grounds for disciplinary action. Our employees are bound by a confidentiality clause.

Where reasonably possible, our information management systems are configured so that employees who are not authorized to access certain information or personal data generally do not have access to that information.

Please note that our Processors are responsible for processing, managing, or storing (a portion of) the personal data we receive. In the data processing agreements we have concluded with these Processors, we require them to secure your personal data.

However, we would like to point out that absolute security for transmitting personal data over the internet or for storing personal data cannot always be guaranteed.

#### 7. WHAT RIGHTS DO YOU HAVE REGARDING THE USE OF YOUR PERSONAL DATA?

As a data subject, you have a range of rights under applicable law, which you can exercise. We will briefly explain your rights and how to exercise them. Please note that exercising your rights may result in your inability to use the Service or continue receiving it (as described in Article 3).

- You can review, update, correct, or delete the personal data collected in the context of providing the Service. In certain cases, we have the right to retain your personal data if necessary or recommended to resolve disputes, enforce applicable terms of use, meet technical and/or legal requirements, and/or if required by the Service.
- You can request that we limit or stop the processing of your personal data in the future. We will comply with your request wherever possible.
- You can request that the personal data we process about you be transferred to another party. You must specify which information you wish to have transferred. We will fulfil such a request only for information processed under Article 3.1 of this privacy statement, unless the information also contains personal data about other natural persons.
- You have the right to lodge a complaint with the competent privacy authority regarding our processing of personal data. For the Netherlands, this authority is the Autoriteit Persoonsgegevens, which can be reached at <https://autoriteitpersoonsgegevens.nl>.

#### 8. SUBMITTING REQUESTS

You may submit a request in writing or by email to exercise your rights. A written request must be dated and signed. Both written and digital requests must include at least the following:

- That the request concerns the "exercise of data subject rights under the GDPR";
- The full name, initials, and address of the data subject;
- A copy of a valid identity document of the data subject (with the BSN number and photo obscured);
- An email address for correspondence purposes;
- An explanation of the request and which right you wish to exercise;
- For requests to limit or correct data, an indication of which changes you wish to make.

We request a copy of your identity document to prevent the exchange of your personal data with unauthorized persons. Requests for access, correction, transfer, deletion, or limitation can be submitted by post or via email: [info@consilio-tax-law.nl](mailto:info@consilio-tax-law.nl)

#### 9. PROCESSING AND HANDLING OF REQUESTS

Consilio Tax & Law will only process requests for which it qualifies as the data controller. If this is not the case, you will be informed that the request will not be processed.

If Consilio Tax & Law qualifies as a Processor, the request will be forwarded to the relevant data controller for handling, and you will be notified accordingly.

If the request does not meet the stated requirements (see submitting requests), you will be given the opportunity to amend the request within two weeks. If the request is not amended within this period, you will receive a decision stating that the request will not be processed.

Consilio Tax & Law will provide you with information on the outcome of your request without undue delay and in any event within one month of receipt. Depending on the complexity of your request and the number of requests received, this period may be extended by up to two additional months if necessary. If applicable, you will be informed of such an extension within one month of receipt of the request.