

## PRIVACYCONDITIONS VAN OERS

In its work, Van Oers must comply with legal requirements and, in some cases, act independently and because of this the form of Van Oers' privacy judicial position has certain distinctive elements. For example, Van Oers can fulfil both the role of 'data processor' and 'data controller'.

### 1. POSITION OF VAN OERS

Van Oers acts as a Controller if:

1. you are a private customer;
2. Van Oers determines the purpose of and the means for processing itself;
3. Van Oers processes personal data within the scope of (work for) a statutory obligation;
4. Van Oers processes personal data for work in which it must comply with rules of professional conduct and practice;

In all other cases, Van Oers acts as a Processor. In that case, you determine how and why we may process personal data concerning you and your employees.

### 2. VAN OERS AS PROCESSOR

For processing operations in respect of which Van Oers acts as Processor, the data processing agreement attached as appendix 1 applies.

### 3. VAN OERS AS CONTROLLER

For processing operations in respect of which Van Oers acts as Controller, appendix 2 'Van Oers as Controller' applies. This appendix describes in detail how Van Oers is committed to the careful processing of the personal data of the relevant parties.

## APPENDIX 1: DATA PROCESSING AGREEMENT

### 1. General:

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

#### 1.1. General terms and conditions:

The General Terms and Conditions of the Processor, that apply fully to every agreement between the Processor and the Controller and of which this data processing agreement forms an integral part.

#### 1.2. Client:

The natural person or legal entity who/that has instructed the Processor to perform Work, also the Controller.

#### 1.3. Contract:

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

#### 1.4. Personal data:

The personal data categories defined in Annex 1.

#### 1.5. Processor:

The private company with limited liability Van Oers Accountants en Belastingadviseurs B.V., with its registered office and place of business at Ginnekenweg 145 in Breda and all entities affiliated with Van Oers, including but not limited to Van Oers Audit B.V., Van Oers Agro N.V., Van Oers Corporate Finance B.V., Van Oers Organisatieadvies N.V. and Van Oers IT en Cybersecurity N.V.

#### 1.6. Controller:

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

#### 1.7. Work:

All work that has been commissioned, or that is performed by the Processor on other grounds. The foregoing applies in the broadest sense and includes, in any case, the work listed in the order confirmation.

## 2. APPLICABILITY OF THE DATA PROCESSING AGREEMENT

- 2.1. This data processing agreement applies to all Personal Data that is processed by the Processor within the context of performing the Contract with the Client, as well as to all processing of Personal Data for purposes that are reasonably related to this or that are to be determined in further agreement.
- 2.2. The Controller is responsible for processing the Personal Data concerning specific categories of data subjects as described in Annex 1.
- 2.3. In the performance of the Contract, the Processor processes Personal Data as described in Appendix 1 by order of the Controller.
- 2.4. This is a data processing agreement within the meaning of article 28 paragraph 3 of the General Data Protection Regulation (GDPR), in which the rights and obligations in respect of the processing of the personal data are agreed upon, including with regard to security.
- 2.5. Just like the Processor's General Terms and Conditions, this data processing agreement constitutes part of the Contract and all future contracts between the parties.
- 2.6. Given its position and role as accountant, the Processor may act as Controller when carrying out assignments on behalf of its Client(s). If, within the Work, the Processor acts as Controller, this data processing agreement does not apply. In that case, appendix 2 'Van Oers as a Controller' applies.

## 3. SCOPE OF THE DATA PROCESSING AGREEMENT

- 3.1. By giving the assignment to perform Work, the Controller has given the Processor the assignment of processing the Personal Data on the Controller's behalf in the manner described in Appendix 1 in accordance with the provisions of this data processing agreement.
- 3.2. The Processor shall process the Personal Data exclusively in accordance with this data processing agreement, in particular in accordance with the content of Appendix 1. The Processor confirms that it shall not process the Personal Data for other purposes, unless this is determined with further explicit consent. However, the Processor may use the personal data for quality purposes to improve the service that is provided to the Controller, by means of conducting statistical research and big data analyses. The Processor is also bound by the obligations specified in this data processing agreement with respect to processing Personal Data.
- 3.3. The Processor does not take independent decisions about the processing of Personal Data for other purposes, including the provision thereof to third parties and the duration of data storage. The control of Personal Data provided to the Processor in the context of this data processing agreement or any other Contracts between the Parties, as well as the data processed by the Processor in that context, rests with the Controller.
- 3.4. The Controller can give the Processor additional written instructions on account of amendments or changes in the applicable regulations in relation to protecting personal data.

## 4. SUPPLYING THE CORRECT PERSONAL DATA

- 4.1. The Controller takes the necessary measures to ensure the Personal Data are correct and accurate, given the purposes for which they are processed, and also gives them to the Processor as such.
- 4.2. The Controller guarantees that it has a legally valid basis for processing the Personal Data. The Controller also guarantees that the provision of the Personal Data to and the processing of the Personal Data by the Processor is not illegal and does not in any way infringe on any right of a third party. The Controller indemnifies the Processor against any claims from third parties that ensue from the Controller's failure to comply with the aforesaid guarantee.

## 5. CONFIDENTIALITY

- 5.1. All Personal Data that the Processor receives from the Controller and/or collects itself in the context of this data processing agreement is subject to an obligation to observe secrecy with respect to third parties. The Processor will not use this information for any purpose other than that for which it was obtained.
- 5.2. This obligation to observe secrecy does not apply to the extent that the Controller has given explicit permission to provide the information to third parties, if the information to third parties is logically necessary in view of the nature of the assignment given and the performance of this data processing agreement, or if there is a legal obligation to provide the information to a third party. If pursuant to mandatory legislation the Processor is obliged to share the Personal Data with, or to pass on the Personal Data to, third parties, the Processor shall inform the Controller of this in writing, unless this is not permitted.

## 6. SECURITY MEASURES

- 6.1. Processor has an ISO certification in the field of information security (ISO 27001) and has implemented appropriate organizational and technical security measures in accordance with that certification to adequately and adequately protect the personal data to which this Processor Agreement applies, in particular those based on of article 32 GDPR are required of her. See Annex 2 for the security measures taken.
- 6.2. The Personal Data are stored and processed within the European Economic Area (hereinafter EER). If Personal Data have to be exchanged for correct execution of the Contract outside of the EER, this shall take place based on adequacy decisions or appropriate guarantees in accordance with articles 45 and 46 of the General Data Protection Regulation (GDPR).

## 7. TRANSFER OF PERSONAL DATA

- 7.1. The Processor may process Personal Data in countries within the European Union. The Processor may also process Personal Data in countries outside the European Union, provided this complies with the applicable legal conditions. The Processor shall maintain a list on its website of the countries and the corresponding subprocessors to which the Personal Data is transferred.

## 8. SUPERVISION OF COMPLIANCE

- 8.1. Once a year, the Controller has the right to arrange an inspection by an independent third party, to be appointed jointly by the Controller and the Processor, in order to verify whether the Processor is complying with the obligations under the General Data Protection Regulation (GDPR) and this data processing agreement. The Processor shall provide any assistance reasonably required to that end. All costs incurred during and before the inspection are for the Controller's account, unless the inspection shows that the Processor does not comply with this data processing agreement. In that case, the costs shall be for the Processor's account.
- 8.2. As soon as possible after completion of a report in response to the inspection as referred to in Article 8.1, the Controller and the Processor shall consult with one another in order to address any risks and shortcomings. At the expense of the Controller, the Processor shall take measures to reduce the risks and shortcomings found to an acceptable level (for the Controller), alternatively to mitigate the risks, unless the parties have agreed otherwise in writing.

## 9. DATA BREACH

- 9.1. As soon as possible after the Processor becomes aware of a data breach, within the meaning of Article 4.12 of the General Data Protection Regulation (GDPR), that relates to the Personal Data under this data processing agreement, the Processor shall inform the Controller of this using the contact details of the Controller known to the Processor and shall provide the Processor with information about: the nature of the incident or the data breach, the Personal Data affected, the implications of the incident or data breach established and expected on the Personal Data and the measures that the Processor has taken and will take.
- 9.2. The Processor shall assist the Controller with reports to the data subjects and/or the authorities.
- 9.3. The Controller is at all times responsible for notifying the data subjects and/or authorities, as referred to in Article 9.2.

## 10. SUB-PROCESSORS

- 10.1. The Client hereby gives the Processor its consent to engage the services of the sub-processor(s) specified on page (<https://www.vanoers.nl/privacy-security>).
- 10.2. The Processor shall inform the Controller via its website (<https://www.vanoers.nl/privacy-security>) which sub-processors are to be engaged or have already been engaged. The Processor grants the Controller the right to object at all times to the sub-processors to be engaged or have already been engaged. If the Controller avails of its opportunity to object, both parties shall seek to arrive at a solution together.
- 10.3. The Processor shall ensure that the sub-processor is subject to a Sub-processor's Contract that contains the same obligations as those set out in this data processing agreement.

## 11. DATA SUBJECTS' RIGHTS AND DUTIES TO ASSIST

- 11.1. Upon request, the Processor shall assist the Controller in the event of a complaint, question or request from a data subject, or with investigations or inspections by the Dutch Data Protection Authority (Autoriteit Persoonsgegevens).
- 11.2. At the request and account of the Controller, the Processor shall assist the Controller with performing a data protection impact assessment.
- 11.3. If the Processor receives a request directly from a data subject to make use of his/her rights as a data subject, the Processor shall inform the Controller as soon as possible about the receipt of the request. If, in exercising such a request, the Controller is dependent on assistance from the Processor, the Processor shall perform all instructions that it receives from the Controller in writing, as a result of such a request from the data subject, within a reasonable period.
- 11.4. If the Controller's instructions to the Processor are in conflict with any statutory provisions regarding data protection, the Processor shall inform the Controller of this.

- 11.5. Any costs arising from inspection requests from the data subject or parties, inspections, audits or seizures by the Dutch Data Protection Authority (Autoriteit Persoonsgegevens) or another regulatory body with regard to Personal Data, shall be borne by the Controller.

## 12. LIABILITY

- 12.1. The Processor's liability for damage as a result of an attributable shortcoming in the fulfilment of the data processing agreement, or as a result of an unlawful act or otherwise, is limited for each event (a series of consecutive events counts as one event) to the compensation of direct damage, to a maximum of the amount of compensation received by the Processor for the work under this data processing agreement for the 6 months prior to the event giving rise to the damage.
- 12.2. 'Direct damage' is exclusively understood to mean all damage consisting of:
  - damage directly caused to material objects (property damage);
  - reasonable and demonstrable costs to urge the Processor to (once more) comply properly with the data processing agreement;
  - reasonable costs to determine the cause and extent of the damage insofar as it relates to direct damage as referred to here; and
  - reasonable and demonstrable costs incurred by the Controller to prevent or limit the direct damage as referred to in this article.
- 12.3. The liability of the Processor for indirect damage is excluded. Indirect damage is understood to mean all damage that is not direct damage and therefore in any case, but not limited to, consequential damage, loss of profit, lost savings, reduced goodwill, goodwill, loss due to business interruption, loss due to failure to achieve marketing objectives, damage related to the use of data or data files prescribed by the Controller, or loss, corruption or destruction of data or data files.
- 12.4. The exclusions and limitations referred to in this article shall lapse if and insofar as the damage is the result of intent or wilful recklessness on the part of the Processor or its management.
- 12.5. Unless compliance by the Processor is permanently impossible, the Processor's liability for imputable shortcoming in complying with the Principal Agreement shall only arise if the Controller gives the Processor written notice of default immediately, whereby a reasonable period of time for remedying the shortcoming is set, and if, after that period, the Processor continues to be in breach of its obligations. The notice of default must contain as complete and detailed a description of the shortcoming as possible, so that the Processor is given the opportunity to respond adequately.
- 12.6. Any claim for compensation by the Controller against the Processor that has not been specified and explicitly reported shall lapse by the mere expiry of twelve (12) months after the claim arose.

## 13. DURATION, TERMINATION, RETENTION PERIOD AND DELETION

- 13.1. This data processing agreement is valid for the period that the Processor has been instructed by the Controller to process Personal Data pursuant to the Contract between the Controller and the Processor.
- 13.2. The Controller is responsible for determining the retention period with regard to the Personal Data. The Processor shall not retain data for any longer than it has been instructed by the Controller, unless the Processor is obliged to do so by law.
- 13.3. If, after termination of the Contract, on grounds of a statutory retention obligation, the Processor must, for a certain period of time stipulated by law, keep certain Personal Data and/or documents, computer disks or other data carriers used, on which or in which Personal Data is stored, the Processor will ensure that these Personal Data or documents or other data carriers are destroyed within a reasonable period of time after the (statutory) retention period has ended.
- 13.4. If the Contract between the Controller and the Processor ends, within two months of the Contract ending, the Controller can ask the Processor to return to the Controller all documents, computer disks and other data carriers, on which or in which Personal Data are stored, the costs of which shall be borne by the Controller. In the event that the foregoing are returned, the Processor shall provide the Personal Data in the form present at the Processor. Insofar as the Personal Data are stored in a computer system or in another form, as a result of which the Personal Data cannot in all reasonableness be disclosed to the Controller, the Processor shall destroy the Personal Data. Once this period has expired, the Processor shall destroy the Personal Data, unless pursuant to current laws and regulations the Processor is obliged to keep the Personal Data.
- 13.5. At the request of the Controller, the Processor shall declare that the deletion referred to in the previous paragraph has taken place.
- 13.6. Without prejudice to the other provisions in this article 13, the Processor will not keep or use any Personal Data after termination of the Contract.

## 14. NULLITY

- 14.1. If one or more of the provisions in this data processing agreement are voided or were already voided, the other conditions remain in full force and effect. If any provision in this data processing agreement is not legally valid, the parties shall negotiate regarding the content of a new provision; this provision shall be as close as possible to the purport of the original provision.

## 15. CONCLUDING PROVISIONS

- 15.1. This data processing agreement is governed by Dutch law.
- 15.2. All disputes in connection with the data processing agreement or the performance thereof shall be submitted to the competent judge at the District Court of Zeeland-West-Brabant.
- 15.3. In the event of conflict between different documents or their appendices, the following order of priority shall apply:
  - a. this data processing agreement;
  - b. the Agreement;
  - c. the Processor's General Terms and Conditions.

## ANNEX 1

### PERSONAL DATA, PURPOSES, DATA SUBJECT CATEGORIES AND SUB-PROCESSORS PURPOSES AND PERSONAL DATA

The Controller allows the Processor to process the following personal data within the scope of the Contract agreed with the Controller:

#### PURPOSES

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

##### General

- (1) The maintenance, including updates and releases of the system made available to the Controller by the Processor or Sub-processor;

##### Van Oers Loonadvies

- (1) Performing payroll processing where the Processor only makes the IT infrastructure (salary software) available for the preparation of wage calculations/payslips and/or where the Processor only enters the data supplied by the Controller in the salary software without carrying out any additional checks or consultancy work.

##### Personal Data (non-exhaustive):

- name and address
- contact details (telephone number, email address, etc.)
- CSN
- salary details
- job title
- date of birth
- civil status and date cohabitation or marriage
- nationality;
- pension details
- wage tax and national insurance contributions

##### Van Oers HRM Advies

- (1) Conducting selection and development assessments and taking care of outplacement processes.

##### Personal Data (non-exhaustive):

- details of education
- name and address
- contact details (telephone number, email address, etc.)
- May be of further relevance:
- training, courses followed, work placement and work history

##### Van Oers Audit en Accountancy

- (1) Assignments to carry out specific agreed work with regard to financial information;
- (2) Execution of the financial administration where the Processor only provides the accounting software.

##### Personal Data (non-exhaustive):

- name and address
- contact details (telephone number, email address, etc.)
- date of birth
- occupation
- financial information
- salary details
- VAT number
- vehicle registration data

#### DATA SUBJECT CATEGORIES

The Personal Data that can be processed relate to the following data subject categories, depending on the assignment:

- (1) client
- (2) client's staff
- (3) client's job applicants
- (4) client's customers

## ANNEX 2

### SECURITY MEASURES TO GUARANTEE CONFIDENTIALITY:

- [ x ] Verification of the physical access to personal data
- [ x ] Verification of the electronic access to personal data
- [ x ] Verification of the internal access to personal data
- [ x ] Encryption of personal data

### TO GUARANTEE THE INTEGRITY:

- [ x ] Verification of the transfer of personal data
- [ x ] Verification of the input of data

### TO GUARANTEE THE AVAILABILITY AND RESILIENCE OF THE SYSTEMS USED:

- [ x ] Verification of the availability of data (e.g. by making back-ups)
- [ x ] Ability to restore access to personal data (using tools to be able to rapidly restore these personal data following an incident)

### TO TEST, ASSESS AND EVALUATE THE EFFECTIVENESS OF THE TECHNICAL AND ORGANISATIONAL MEASURES ON A REGULAR BASIS:

- [ x ] Compliance with an internal incident protocol
- [ x ] Verification of instructions from the Controller(s)
- [ x ] Measures to bring about privacy by design
- [ x ] Recovery capabilities (tools that allow the Processor to quickly recover personal data following an incident)
- [ x ] Compliance with an information security policy, supplier policy, privacy policy and code of conduct
- [ x ] Recovery capabilities (tools that allow the Processor to quickly recover personal data following an incident)

## APPENDIX 2: VAN OERS AS CONTROLLER

Careful handling of personal data is of great importance to the Controller, the private limited liability company Van Oers Accountants en Belastingadviseurs B.V., with registered office and place of business at Ginnekenweg 145 in Breda and all entities affiliated with Van Oers, including but not limited to, Van Oers Audit B.V., Van Oers Agro N.V., Van Oers Corporate Finance B.V., Van Oers Organisatieadvies N.V. and Van Oers IT en Cybersecurity N.V. (hereinafter referred to as: Van Oers).

Personal Data are therefore also carefully processed and secured. When processing data, we adhere to the current laws and regulations in respect of the protection of personal data. Our business activities take place in the Netherlands and we store our data on servers in the European Economic Area (EER). If Personal Data have to be exchanged for correct execution of the Contract outside of the EER, this shall take place based on adequacy decisions or appropriate guarantees in accordance with the General Data Protection Regulation (GDPR).

### 1. GENERAL

The services that you purchase from Van Oers electronically or by issuing an assignment to Van Oers, form the 'Service'. A separate privacy statement applies to the use of our websites and contact channels, which you can consult on the relevant websites.

#### Van Oers is a controller for the processing of your personal data if:

- you are a private customer;
- Van Oers determines the purpose of and the means for processing itself;
- Van Oers processes personal data within the scope of (work for) a statutory obligation;
- Van Oers processes personal data for work in which it must comply with rules of professional conduct and practice; For the services in respect of which you, as Client, determine the purpose and the resources for processing the personal data, Van Oers is considered to be the Processor, unless you purchase the Service as a private customer. If Van Oers is the Processor and, as Customer, you are the Controller, appendix 1 'Data processing agreement' applies.

Van Oers is entitled to amend the provisions in this privacy statement. We therefore recommend that you regularly consult this privacy statement and any changes that may have been made. The most recent version is available for consultation at [www.vanoers.nl](http://www.vanoers.nl).

### 2. SPECIFICITIES AS A CONTROLLER

With regard to the processing operations for which Van Oers acts as a Controller, it must inform data subjects of this. This, however, requires an unreasonable effort on Van Oers' part and in many cases is even impossible, due to the fact that it cannot contact the data subjects (for example, your employees). Van Oers therefore asks that you inform data subjects about any processing operations that are carried out by Van Oers.

As, in principle, Van Oers does not have a direct customer relationship with data subjects, Van Oers is equally unable to follow up any requests addressed to it by data subjects. For that reason, if Van Oers receives a request from a data subject with whom it does not have a separate relationship, it shall pass on this request as soon as possible to you as the client. You would then be responsible for assessing this request and dealing with this correctly and in a timely manner. This method of working is aligned with the Royal Netherlands Institute of Chartered Accountants (Nederlandse Beroepsorganisatie van Accountants (NBA)), which has also discussed this with the Dutch Data Protection Authority (Autoriteit Persoonsgegevens). Reasonable costs incurred by Van Oers for handling and passing on the aforementioned requests from data subjects will be passed on to you as a client.

As a Controller, Van Oers shall evaluate and, where necessary report, any data breaches. In that respect, Van Oers shall follow the standard procedure in accordance with the applicable privacy legislation.

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

Van Oers only processes personal data for specific purposes when there is a legal basis in accordance with the privacy legislation. Van Oers applies the following legal bases and purposes for the processing of personal data:

#### 3.1 PROCESSING THAT IS REQUIRED IN ORDER TO EXECUTE A CONTRACT AND THE SERVICE

##### 3.1.1 Van Oers tax consultancy

Van Oers can be regarded as a controller for the preparation and checking of tax returns, including income tax returns, inheritance and gift tax returns, corporation tax, turnover tax, payroll tax etc. and tax advisory work.

Van Oers must comply with rules of professional conduct and practice when performing this work. Van Oers is independently responsible for monitoring the quality of the services to be provided and can be subject to disciplinary action. This means that Van Oers can be regarded as Controller whereby the specificities as controller apply as explained in the beginning of this appendix.

#### The following data may be processed within reason and depending on the work:

- contact details (including name, address, town/city, telephone number, email address)
- financial information
- date of birth
- children's details (first name, date of birth, education)
- salary details (wage slip);
- CSN
- vehicle registration data
- nationality;
- payment details (bank account number)

For the purpose of filing your tax return, Van Oers uses an online tax package. When approving your tax return, Van Oers uses an online customer portal, the Van Oers customer portal. Depending on the service, information can be shared with the Tax Authorities (tax returns) and if applicable, with the Land Registry, the applicable insurance company and/or bank, plus any parties you specify.

#### 3.1.2 Van Oers Loonadvies

Van Oers can be regarded as a controller with regard to taking care of payroll processing involving checking and advisory work, such as advising on the structure of the payroll administration, assessing and, where necessary, correcting data supplied and checking compliance with the laws and regulations (tax regulations, collective agreements, pension agreements, etc.).

Van Oers hereby assesses certain matters independently and determines whether additional work has to be carried out. In addition, Van Oers must adhere to specific codes of conduct as salary professionals. This means that Van Oers can be regarded as Controller whereby the specificities as controller apply as explained in the beginning of this appendix.

#### The following data may be processed within reason, depending on the work.

- name and address
- contact details (telephone number, email address, etc.)
- CSN
- salary details
- job title
- date of birth
- civil status and date cohabitation or marriage
- nationality
- pension details
- wage tax and national insurance contributions
- work experience
- vehicle registration data (optional)
- debts (optional)
- incapacity for work (optional)

As well as data pertaining to you as a business client, this may also concern data regarding employees. These data are required in order to perform the assignment.

#### 3.1.3 Pension advice

Van Oers can be considered to be a Controller for the work listed below:

- Advice and mediation in financial products, such as group pensions, group absentee insurance and income insurance, annuity accounts or insurances, immediately commencing pensions and immediately commencing annuities, life insurance and invalidity insurance;
  - Taking care of financial planning services.
- The following data pertaining to you may be processed within reason and depending on the work.
- contact details (including name, address, town/city, telephone number, email address)
  - financial information, both business-related and personal (financial and income position)
  - date of birth
  - civil status and date cohabitation or marriage
  - occupation
  - salary details
  - CSN
  - details of education
  - name and address of family members

Van Oers can hereby be regarded as Controller whereby the specificities as controller apply as explained at the beginning of this document. To this end, Van Oers can utilise a Processor for pension calculations for advice and intermediation in financial products. Data can be shared with the parties that you specify.

#### 3.1.4 Corporate Finance - mergers and takeovers

When you, as a business customer, private customer and/or potential buyer or seller, are involved in the acquisition or sale of a company, in the assistance of a financing application or with advice therein and the execution of a valuation by Van Oers

#### Corporate Finance, the data listed below pertaining to you may be processed:

- contact details (including telephone number, email address)
- name, address, city/town
- date of birth
- financial information

These data may be (partially and for a specific period) shared anonymously with other interested parties, in which case, in the event of due diligence, an online data room is often used as a Processor. Data can also be shared with parties that you specify.

#### 3.1.5 Van Oers Agro and Van Oers Accountancy

Van Oers can be regarded as Controller for the work listed below:

- Assignments to audit historical financial information (such as the annual accounts and interim figures);
- Assignments to assess historical financial information (such as the annual accounts and interim figures);
- Assurance assignments, other than assignments to audit or assess historical financial information (such as lending statements, exemption from publication requirement and subsidy statements);
- Assignments relating to assurance, which are compilation assignments (such as the annual accounts, interim figures, prognoses and credit reports);
- General assignments, which are transaction-related services (such as due diligence investigations and valuations);

- Taking care of and/or supporting the financial (online) administration;
- Taking care of and providing support in the implementation of various packages, including the conversion of historical financial data;
- Taking care of and assisting with assignments concerning manure legislation and environmental legislation.

**When performing assignments of this kind, the following data may be processed:**

- name and address
- contact details (telephone number, email address, etc.)
- payment details
- date of birth
- civil status and date cohabitation or marriage
- name and address of family members
- financial information
- pension details/partner's details/employment
- details of education
- salary details
- CSN/Identification number for legal entities and associations
- tax number
- VAT number
- vehicle registration data

When performing this work, Van Oers must adhere to rules of professional conduct and practice, as a result of which it is independently responsible for monitoring the quality of the services to be provided, and may be subject to disciplinary action.

This means that Van Oers can be regarded as Controller whereby the specificities as controller apply as explained in the beginning of this appendix.

As well as data pertaining to you as a business client, this may also concern data regarding employees. These data are required in order to perform the assignment. For purposes of approval and/or to make documents available, such as the annual accounts, Van Oers uses various processors including an online accounting package, CRM/ERP package, financial analysis tool, customer portal, scan and recognition and specific agricultural software. Depending on that service, information be shared with the Tax Authorities and if applicable, with banks, notaries, the chamber of commerce and any other parties who you specify.

### 3.1.6 The provision of training

When you undergo training at Van Oers, the data listed below pertaining to you may reasonably be processed: contact details (including name, address, town/city, telephone number, email address).

As well as data pertaining to you as a business client, this may also concern data regarding employees, if they have undergone training at Van Oers. Depending on the agreed training, the data may be shared with external training institutes. For more information please visit our Van Oers Academy website (<https://www.vanoers-academy.nl>)

### 3.1.7 Van Oers Organisatieadvies

Van Oers Organisatieadvies can be considered to be a Controller for the work listed below:

- Performing a reflection scan (baseline measurement);
- Performing interventions on various subjects;
- Drawing up business plans;
- Consultancy work concerning strategy, investment decisions and cost-reduction programmes;
- Writing a financing memorandum;
- Managing financing processes at lenders;
- Consultancy work concerning credit terms and credit provisions;
- The provision of management information;
- Implementation support with IT packages;
- Advising and supporting organisations with IT matters;
- The provision of advice about optimisation of IT processes;
- Taking care of recruitment and selection procedures (HRM advice).

**When performing assignments of this kind, the following data may be processed:**

- contact details (including name, address, town/city, telephone number, email address)
- financial information
- details of education
- gender, date of birth, training and courses followed, work placement and work history, (optional) passport photo. Applicable for recruitment and selection procedures.

As well as data pertaining to you as a business client, this may also concern data regarding employees. These data are required in order to perform the assignment. Data can be shared with the parties that you specify.

### 3.1.8 Van Oers IT en Cybersecurity

Van Oers IT en Cybersecurity can be considered to be a Controller for the work listed below:

- Consultancy work concerning IT and Cybersecurity security measures;
- The provision of advice relating to security awareness;
- Carrying out various assessments, including privacy impact, phishing and cybersecurity assessments;
- Carrying out various security tests and scans, including penetration tests and vulnerability scans.

When performing assignments of this kind, the following data may be processed: contact details (including name, address, town/city, telephone number, email address).

Depending on the specific assignment, your contact details may be shared with external IT and Security suppliers to enable the service to be carried out properly. If you are not prepared to provide the personal data that we process for these purposes or you do not wish us to process these data, this may mean that you are no longer able to use the Service (properly). We may also block or limit your access to the Service. In addition, we can terminate the contract or end the use of a Service. This possibility is also stated in our General Terms and Conditions. The reason for this is that we collect these data because that is required in order for the Service to operate correctly, or to ensure that we can provide this Service on your behalf.

## 3.2 PROCESSING THAT IS REQUIRED IN ORDER TO FULFIL A LEGAL OBLIGATION

### 3.2.1 Establishing your identity (Money Laundering and Terrorist Financing (Prevention) Act) Van Oers is required by law to verify your identity.

**The following data pertaining to you may then be processed:**

- first name, surname, gender
- date of birth
- address
- information relating to your identity document

Van Oers is required to keep these data for at least 5 years after the end of the business relationship.

### 3.2.2 Internal record keeping

Van Oers is required by law to keep internal records.

The following data pertaining to you may then be processed:

- contact details (including name, address, town/city, telephone number, email address)
- VAT number
- account number

Van Oers is Controller in the prevention or investigation of actual or possible fraud, burglary, infringement or other misconduct that relates to our Service or website. If you are not prepared to provide the personal data that we process for these purposes or you do not wish us to process these data, this may mean that you are no longer able to, or no longer may, use the Service. In that case, we may also block or limit your access to the Service. In addition, we can terminate the contract or end the use of a Service. The possibility of ending the Service is also outlined in our General Terms and Conditions. The reason for this is that we collect these data because we require these in order to meet our legal obligations.

## 3.3 PROCESSING THAT IS REQUIRED FOR THE LEGITIMATE INTERESTS OF VAN OERS

Van Oers processes personal data for the purposes listed below based on the legitimate interest:

- To request feedback from its clients to enable Van Oers to develop and modify its service and products;
  - To send the newsletter and to inform about events that may possibly be of interest to you. You can opt-out of this at any time.
- You are entitled to object to the processing of your personal data when this processing is effected based on a legitimate interest of Van Oers. If you submit such an objection, Van Oers will respond within 4 weeks. Until such time that Van Oers has responded to your objection, the processing of this personal data will be discontinued.

If you are not prepared to provide the personal data that we process for these purposes or you do not wish us to process these data, this may mean that you are no longer able to use the Service (properly). In that case, we may also block or limit your access to the Service. The reason for this is that we collect these data because Van Oers has a so-called "justified interest". We also need the data to prevent misuse of the Service or to prevent security incidents.

## 4. FOR HOW LONG DO WE KEEP PERSONAL DATA?

Van Oers does not keep personal data for any longer than required in order to accomplish the purposes for which the data are processed. With respect to accountancy and tax-related activities, Van Oers may be held liable for disciplinary action for 10 years for the professional services it has provided. Van Oers therefore keeps these files for at least 10 years. Unless Van Oers is required by a rule and/or law to keep your personal data for a certain period of time or unless stated differently in this privacy statement, the guiding principle is that your personal data will be kept in accordance with the fiscal retention obligation of at least 7 years.

## 5. SHARING YOUR PERSONAL DATA

As a customer, you can purchase several services from Van Oers. If this is the case, we can use your data internally in order to prevent duplicate or incorrect data. The longest applicable retention period (depending on the service) is applied based on periods laid down in current laws and regulations.

### 5.1 SHARING WITH PROCESSORS

We can engage the services of third parties, such as hosting providers, to assist us in providing the Service. As part of their role when delivering the Service, those third parties can process your personal data. In this respect, a third party like this will hereinafter be referred to as 'Processor'.

In some cases, the Processor may collect your personal data on our behalf. We inform Processors that they may only use personal data that they receive from us to enable the Service to be provided. In addition, we conclude a data processing agreement with a Processor to make proper agreements that promote correct use of your personal data. We are not responsible for any additional information that you share directly with these parties whereby they are not acting as Processor for Van Oers.

## 5.2 SHARING WITH YOUR CONSENT

We can also share personal data with other parties, provided you give your consent to that end. We can, for example, work with other parties in order to offer you specific services or offers directly. If you register for these third party services or marketing offers, we can provide your name or contact details if they are required to provide that 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 in order to fulfil the requirements of current laws and regulations;
- Is required in order to fulfil statutory requests from authorities;
- Is required in order to respond to possible claims;
- Is required to protect the rights, property or safety of ourselves, our users, our employees or the public;
- Is required to protect ourselves or our users from fraudulent, offensive, inappropriate or unlawful use of the Service.

We will immediately inform you of requests that we receive from a government agency and that concern your personal data, unless we are not allowed to do so pursuant to the law.

## 5.4 ANONYMISED INFORMATION

Meant by 'anonymising information' is that the information is amended in such a way that identification of natural persons is no longer possible. Take into account that such information can be shared with third parties without your consent.

## 6. PROTECTION OF PERSONAL DATA

We will ensure that we take suitable technical and organisational security measures in relation to the processing of personal data. For example, as the Client, you have the right for Van Oers to handle your personal data carefully. To this end, Van Oers has drawn up an internal security policy and privacy policy and has aligned this with the privacy legislation. This policy is effected in contracts, codes of conduct and (security) measures.

Van Oers has an ISO certification in the field of information security (ISO 27001) and has implemented appropriate technical and organizational security measures in accordance with that certification.

We limit, where reasonably possible, the internal access to personal data to employees who need that information to be able to carry out their work. Unauthorised access to, or unauthorised use of, personal data by an employee is prohibited and can lead to disciplinary action. Our employees are bound by a non-disclosure clause. Our information management systems are, where reasonably possible, configured in such a way that employees who are not authorised to consult certain information or personal data have, in principle, no access to that information.

You must take into account that our Processors are responsible for processing, managing or saving (some of) the personal data that we receive. In the data processing agreement that we have entered into with these Processors, we have compelled the Processor to protect your personal data.

We would like to remind you that absolute security in relation to sending personal data via the internet or saving personal data cannot be guaranteed.

## 7. WHICH RIGHTS DO YOU HAVE WITH REGARD TO THE USE OF YOUR PERSONAL DATA?

As a data subject, by virtue of the law, you have a range of rights that you can exercise. Below we will briefly outline your rights and how you can make use of these rights. Remember that exercising your rights can result in you no longer being able to use the Service or that the Service shall no longer be provided (as defined in article 3).

You can check, revise, correct or delete the personal data that are collected within the scope of providing the Service.

In certain cases we have the right to keep your personal data. This is allowed if this is necessary or recommended in order to resolve disputes, to enforce the applicable conditions of use, for technical and/or legal requirements and/or if the Service requires that.

You can ask us to restrict or to stop the processing of your personal data in the future. Where possible we will comply with your request.

You can ask us to transfer the personal information that we process about you to another party. You must then specify which information you wish to have transferred. We shall only fulfil this request if this concerns information that is processed pursuant to article 3.1 of this Privacy Statement, unless this information also contains personal data about other (natural) persons.

You have the right to submit a complaint to the competent privacy authority that relates to our processing of personal data. In the Netherlands, this authority is the Dutch Data Protection Authority (Autoriteit Persoonsgegevens), which you can contact at <https://autoriteitpersoonsgegevens.nl>.

## 8. SUBMISSION OF REQUESTS

You can submit a request in writing or by email to exercise your rights. A written request must be dated and signed. Written and digital requests outline at least:

- that this is a request within the scope of 'exercising rights of the data subject under the General Data Protection Regulation (GDPR)';
- that these are addressed to the privacy officer;
- the full name and initials and the address of the data subject;
- a copy of a valid identity document belonging to the data subject (in which the CSN number and the passport photo are obscured);
- an email address for purpose of correspondence;
- an explanation about the request and which right you wish to exercise;
- that a request for limitation or correction states which changes you wish to make.

We ask for a copy of your identity document in order to prevent your personal data from being shared with the wrong person. The request for inspection, correction, transfer, deletion or limitation must be submitted to the postal address P.O. Box 165, 4870 AD Etten-Leur or by email: [privacy@vanoers.nl](mailto:privacy@vanoers.nl)

## 9. PROCESSING OF AND DEALING WITH REQUESTS

Van Oers shall only examine requests in respect of which Van Oers is considered to be the Controller. If this is not the case, you will be informed that the request will not be processed. If Van Oers is considered to be the Processor, it shall forward the request to be processed to the correct Controller. You shall be informed of that. If the request does not fulfil the stipulated conditions (see submission of requests), you will be given the opportunity to modify the request within 2 weeks. If the request is not modified within this period of time, you will receive a decision stating that the request will not be processed.

Van Oers shall provide you immediately and, in any case, within one month after receiving the request, information on how the request will be followed up. Depending on the complexity of your request and on the number of requests, if necessary that period of time can be extended by two months. If applicable, within one month of receipt of the request, Van Oers shall inform you of this extension.

## 10. CONTACT

If you have questions, problems or remarks about this privacy statement, please contact us by email at [privacy@vanoers.nl](mailto:privacy@vanoers.nl)