

PRIVACY STATEMENT FOR OUR SERVICES

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, our '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.

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)

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.

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 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.

3.1.4 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 compile the NOW application, including the performance of additional activities as described in the Accountancy protocol;
- Assurance related assignment for a Covid-19 related subsidy scheme;
- 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. Depending on that service, information is shared with the Tax Authorities and if applicable, with banks, notaries, the chamber of commerce and any other parties who you specify.

3.1.5 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>)

3.1.6 Use customer portal

For access to the customer portal and the correct functioning of the functionalities within the customer portal, it is necessary for Van Oers to process a number of your personal data. Van Oers processes this data in the context of the agreement it has concluded with you or your organisation. Minimum personal data to be processed by Van Oers:

- name, surname
- e-mailadres
- username
- login activity/ logging
- own personal data provided

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 Advies

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

- Consultancy work concerning IT Advies 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 Obligation to report cross-border tax arrangements (Mandatory Disclosure Rules/DAC6)

Van Oers is legally obliged, according to the Dutch implementation of the European directive Mandatory Disclosure Rules (MDR)/DAC6 to report potentially aggressive cross-border tax arrangements to the tax authorities. This reporting obligation applies to:

- corporation tax
- income tax
- payroll tax
- dividend tax
- inheritance and gift tax

In doing so, the following data may be processed from you:

- first name, surname
- Social Security Number
- Date of Birth, Place of Birth, Nationality
- address data

Van Oers is legally obliged to keep this data for 12 years.

3.2.3 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.
- The continuous improvement and optimization of our products to improve services through the performance of statistical research and big data analysis.

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. Permanent documents are kept for up to 10 years after the end of the customer relationship.

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

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