

## 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 applies.

### 3. VAN OERS AS CONTROLLER

For processing operations in respect of which Van Oers acts as Controller, the privacy statement for our services applies, which is made available on our website [www.vanoers.com/privacy-security](http://www.vanoers.com/privacy-security).

## 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, the privacy statement for our services 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 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

- (3) Setting up, adjusting and managing processes and data in AFAS software including ASMincontrol and Practice Cockpit.

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

- name and address
- contact details (telephone number, email address, etc.)
- depending on the type of assignment and the data made available by the Controller in the source system

## VAN OERS IT ADVIES

- (1) Assist, setting up and adjusting IT related systems and processes  
 (2) Conduct phishing and vulnerability assessments  
 (3) Providing and supervising online security awareness training

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

- name and address
- contact details (telephone number, email address, etc.)
- study progress (awareness training)

## 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 suppliers  
 (5) 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