

Rödl & Partner

Policy

Data Protection and Privacy



Rödl & Partner

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1 Introduction

Rödl & Partner USA is committed to protecting your privacy. This privacy statement describes why and how we collect, use, and share personal information collected from individuals themselves or from other third parties, and provides information about individuals' rights with respect to their personal information. We may use personal information provided to us for any of the purposes described in the relevant section of this privacy statement or as otherwise stated at the point of collection.

At Rödl & Partner USA we have focused on implementing practices that are designed to protect your privacy. We believe it benefits all parties if information is gathered, used and shared responsibly and in a transparent manner.

2 Scope

This statement applies to Rödl Management, Inc. (dba Rödl & Partner USA) and the following associated entities (Rödl Langford de Kock LP, Rödl Langford de Kock LLP, Langford de Kock LLP).

3 Corporate Accounting Services

Our Policy is to collect only the necessary personal information for the agreed purposes, and we ask our clients to share personal information only when it is needed for those purposes. When we need to process personal information to provide our services, we ask our clients to provide the necessary information to the data subjects concerned regarding how Rödl & Partner USA will process that personal information, as our clients are typically in the appropriate position to communicate this information to the data subjects.

3.1 INFORMATION COLLECTION

Given the diversity of services we provide to clients, we store and process many categories of personal information:

- Personal Details (e.g., name, age/date of birth, gender, marital status, country of resident, SSN, ITIN)
- Contact Details (e.g., email address, phone number, postal address)
- Financial Details (e.g., salary, payroll details and other financial-related details such as income, investments and other financial interests)

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3.2

INFORMATION USE

We use the provided personal information for the following business purposes:

- Providing professional services and products
- Security, quality and risk management activities
 - Personal information may be processed as part of security monitoring that we undertake to detect, investigate and resolved security threats
 - We monitor the services provided to clients for quality and risk purposes, which may involve processing personal information stored within Rödl & Partner USA's data environment.
 - We collect and hold personal information as part of our client engagement and acceptance procedures, including carrying out search using publicly available sources.
- Complying with any requirement of law, regulation or professional body of which we are a member
 - Rödl & Partner USA is subject to legal, regulatory and professional obligations. We retain certain records to demonstrate our compliance with those obligations and those records may contain personal information.

3.3

INFORMATION RETENTION

Rödl & Partner USA retains the personal records processed by us for as long as is considered necessary for the purpose for which it was collected. Certain information may be held for longer periods where extended retention periods are required by law, regulation, or professional standards and to establish, exercise or defend our legal rights.

3.4

INFORMATION SHARING

Our work may require at times for us to pass information to third-party service providers, agents, subcontractors and other associated organizations for the purposes of completing tasks.

Rödl & Partner USA takes privacy seriously and will only use personal information to provide the services requested from us, detailed in the *Letter of Engagement*.

3.4.1

THIRD PARTY ORGANIZATIONS

On certain client engagements, we may engage or otherwise work with other providers to help provide professional services to our clients. When a third-party provider is engaged, we disclose only the personal information necessary to deliver the services. Assurances are required of third-party providers that will safeguard information passed to and from them in compliance with appropriate laws and regulations.

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3.4.2

DATA RESIDENCY

In order to render certain services, we may be required to transfer, store, and process personal information in jurisdictions other than where the corporation may reside. All data will be stored within Rödl & Partner USA data environment within the United States and therefore will be administered in accordance with US data protection laws.

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Personal Accounting Services

Our policy is to collect only the personal information necessary for agreed purposes, and we ask our clients only to share personal information when it is needed for those purposes. When we need to process personal information relating to individuals other than our clients to provide our services, we ask our clients to provide the necessary information to other data subjects concerned, such as family members, regarding its use.

4.1

INFORMATION COLLECTION

Given the diversity of services we provide to clients, we store and process many categories of personal information:

- Personal Details (e.g., name, age/date of birth, gender, marital status, country of resident, SSN, ITIN)
- Family Details (e.g., dependents and other household information)
- Contact Details (e.g., email address, phone number, postal address)
- Financial details (e.g., salary, payroll details and other financial-related details such as income, investments and other financial interests)

For certain services, and when permitted by law, we may also collect sensitive or special categories of personal information.

Generally, we collect personal information directly from our clients or from a third party acting on the instructions of the client.

4.2

INFORMATION USE

We use the provided personal information for the following business purposes:

- Providing professional services and products
- Security, quality and risk management activities
 - Personal information may be processed as part of security monitoring that we undertake to detect, investigate and resolve security threats
 - We monitor the services provided to clients for quality and risk purposes, which may involve processing personal information stored within Rödl & Partner USA's data environment.
 - We collect and hold personal information as part of our client engagement and acceptance procedures, including carrying out search using publicly available sources.

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- Providing our clients and prospective clients with information about us and our range of services
 - With consent or otherwise in accordance with applicable law, we use client contact details to provide information that we think may be of interest about us and our services.
- Complying with any requirement of law, regulation or professional body of which we are a member
 - Rödl & Partner USA is subject to legal, regulatory and professional obligations. We retain certain records to demonstrate our compliance with those obligations and those records may contain personal information.

4.3 INFORMATION RETENTION

Rödl & Partner USA retains the personal records processed by us for as long as is considered necessary for the purpose for which it was collected. Certain information may be held for longer periods where extended retention periods are required by law, regulation, or professional standards and to establish, exercise or defend our legal rights.

4.4 INFORMATION SHARING

Our work may require at times for us to pass information to third-party service providers, agents, subcontractors and other associated organizations for the purposes of completing tasks.

Rödl & Partner USA takes privacy seriously and will only use personal information to provide the services requested from us, detailed in the *Letter of Engagement*.

4.4.1 THIRD PARTY ORGANIZATIONS

On certain client engagements, we may engage or otherwise work with other providers to help provide professional services to our clients. When a third-party provider is engaged, we disclose only the personal information necessary to deliver the services. Assurances are required of third-party providers that will safeguard information passed to and from them in compliance with appropriate laws and regulations.

4.5 DATA RESIDENCY

In order to render certain services, we may be required to transfer, store, and process personal information in jurisdictions other than where the corporation may reside. All data will be stored within Rödl & Partner USA data environment within the United States and therefore will administered in accordance with US data protection laws.

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5 Websites and Applications

This section describes our privacy practices with respect to <http://www.roedl.us> and other Rödl & Partner USA websites, applications, and online services.

We may provide separate privacy statements in connection with certain websites and applications that we offer.

5.1 INFORMATION COLLECTION

No identifiable personal information is gathered unless explicitly provided.

When you access or otherwise use our Site, the information collected is how you interacted with our Site. Information is collected in the following ways:

- Information you provide
- Automatic tracking technologies

5.1.1 INFORMATION YOU PROVIDE

When you access our Site, you may choose to provide information about yourself such as your name, email address, telephone, mailing address, by way of our contact us page.

5.1.2 AUTOMATICALLY COLLECTED INFORMATION

We may use online identification technologies, such as cookies on pages of our Site. The information we collect using these technologies includes IP address, browser type, language, access time, and referring website.

Cookies are a small text file placed on your hard drive that assists us in providing a more customized website experience.

5.2 INFORMATION USE

We use the information we collect as described above in the various purposes depending on the context in which we collected the information.

We also use the information collected for the following business purposes:

- Operating and Improving the Site
- Contacting you per explicit requests
- Maintaining and improving security of the Site
- Preventing and enhancing protection against fraud, spam, harassment, intellectual property infringement, crime and security risks.
- Complying with law and legal obligations
- Responding to inquiries

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5.3 INFORMATION SHARING

Rödl & Partner takes privacy seriously and will only share personal information with third parties to provide the services requested from us.

5.3.1 THIRD PARTY ORGANIZATIONS

Our Site contains links to other websites which do not operate under Rödl & Partner USA's privacy practices and therefore do not adhere to our privacy practices. Please review each site's privacy policy before disclosing any personal information.

Personal details shared via our Career Opportunities section within our website are shared with our third-party recruiting solution, JobVite. Please see Section 6: "Recruitment and Job Postings" for more information.

5.3.2 YOUR CHOICES

5.3.2.1 Unsubscribe

Should you wish to unsubscribe from our mailing list or any registrations, we provide instructions in the appropriate area of the communications to you.

5.3.2.2 Managing Cookies

If you are concerned about cookies, most browsers permit individuals to decline cookies. In most cases, you may refuse and delete cookies and still access our Site, but functionality may be impaired.

6 Recruitment and Job Postings

We collect and use personal information in connection with career opportunities within Rödl & Partner USA.

All position postings and application processes are provided by a third party, Jobvite. All information provided is stored and processed within Jobvite before being transferred to Rödl & Partner USA.

6.1 INFORMATION COLLECTION

If you choose to apply to any of our posted positions, we will collect the following personal information from you:

- Contact Details
- Education, academic and professional qualifications
- Employment history
- Areas of interest and specialized knowledge/subject matter
- Other information included within your resume/CV that you choose to submit

6.2 INFORMATION USE

We use such personal information for the following business purposes:

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- To evaluate you for open positions that match your interests and experience throughout Rödl & Partner USA, manage your talent profile, send you email notification and other announcements
- To administer and manage our careers website and communicate with you about careers at Rödl & Partner USA

6.3 INFORMATION RETENTION

Rödl & Partner USA retains the personal records processed by us for as long as is considered necessary for the purpose for which it was collected. Certain information may be held for longer periods where extended retention periods are required by law, regulation, or professional standards and to establish, exercise or defend our legal rights.

7 User Subscribed Mass Communications

7.1 INFORMATION COLLECTION

If you choose to join any of our mailing lists or events, we will collect the following personal information from you:

- Contact Details (e.g. Name, Position, Company, Address, Phone, Email Address)

7.2 INFORMATION USE

We use such personal information for the following business purposes:

- To evaluate the effectiveness of our marketing, recruiting, and awareness campaigns
- To notify subscribers of new events, products, and services.

7.3 INFORMATION RETENTION

Rödl & Partner USA retains this information for duration of the individual's membership of each mainlining list. Upon completing the unsubscribe process all information related to that specific individual in our mailing system is deleted.

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Data Privacy Framework Participation

8.1

EU-U.S. DATA PRIVACY FRAMEWORK WITH UK EXTENSION, AND SWISS-U.S. DATA PRIVACY FRAMEWORK

Rödl & Partner USA complies[comply] with the EU-U.S. Data Privacy Framework (EU-U.S. DPF), the UK Extension to the EU-U.S. DPF, and the Swiss-U.S. Data Privacy Framework (Swiss-U.S. DPF) as set forth by the U.S. Department of Commerce. Rödl & Partner USA has[have] certified to the U.S. Department of Commerce that it adheres to the EU-U.S. Data Privacy Framework Principles (EU-U.S. DPF Principles) with regard to the processing of personal data received from the European Union in reliance on the EU-U.S. DPF and from the United Kingdom (and Gibraltar) under the UK Extension to the EU-U.S. DPF. Rödl & Partner USA has[have] certified to the U.S. Department of Commerce that it adheres to the Swiss-U.S. Data Privacy Framework Principles (Swiss-U.S. DPF Principles) with regard to the processing of personal data received from Switzerland in reliance on the Swiss-U.S. DPF. If there is any conflict between the terms in this privacy policy and the EU-U.S. DPF Principles and/or the Swiss-U.S. DPF Principles, the Principles shall govern. To learn more about the Data Privacy Framework (DPF) program, and to view our certification, please visit <https://www.dataprivacyframework.gov/>.

Rödl & Partner USA is responsible for the processing of personal data it receives, under the DPF, and subsequently transfers to a third party acting as an agent on its behalf. Rödl & Partner USA complies with the DPF Principles for all onward transfers of personal data from the EU, UK, and Switzerland, including the onward transfer liability provisions.

The Federal Trade Commission [OR U.S. Department of Transportation] has jurisdiction over [Rödl & Partner USA's compliance with the EU-U.S. DPF, the UK Extension to the EU-U.S. DPF, and the Swiss-U.S. DPF. In certain situations, Rödl & Partner USA may be required to disclose personal data in response to lawful requests by public authorities, including to meet national security or law enforcement requirements.

In compliance with the EU-U.S. DPF, the UK Extension to the EU-U.S. DPF, and the Swiss-U.S. DPF, Rödl & Partner USA commits to refer unresolved complaints concerning our handling of personal data received in reliance on the EU-U.S. DPF, the UK Extension to the EU-U.S. DPF, and the Swiss-U.S. DPF to TRUSTe, an alternative dispute resolution provider based in the United States. If you do not receive timely acknowledgment of your DPF Principles-related complaint from us, or if we have not addressed your DPF Principles-related complaint to your satisfaction, please visit <https://feedback-form.truste.com/watchdog/request> for more information or to file a complaint. These dispute resolution services are provided at no cost to you.

For complaints regarding DPF compliance not resolved by any of the other DPF mechanisms, you have the possibility, under certain conditions, to invoke binding arbitration. Further information can be found on the official DPF website.

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Access

Rödl & Partner USA respects your control over your information, and, upon request, we will confirm whether we hold or are processing information that we have collected from you. You also have the right to amend or update inaccurate or incomplete personal information, request deletion of your personal information, or request that we no longer use it. Under certain circumstances we will not be able to fulfill your request, such as if it interferes with our regulatory obligations, affects legal matters, we cannot verify your identity, or it involves disproportionate cost or effort, but in any event we will respond to your request within a reasonable timeframe and provide you an explanation. To make such a request of us, please email us at data_privacy@roedlusa.com or contact your Rödl & Partner USA representative.

Please note that for personal information about you that we have obtained or received for processing on behalf of a separate, unaffiliated entity--which determined the means and purposes of processing, all such requests should be made to that entity directly. We will honor and support any instructions they provide us with respect to your personal information.

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10 Rödl & Partner USA Contacts

If you have a question about this Privacy Notice, or wish to inquire about our personal information handling practices, please contact us as follows:

Rödl & Partner USA
1100 South Tower, 225 Peachtree St., N.E.
Atlanta, GA 30303 USA
Tel: +1 (404) 525 2600
Email: data_privacy@roedlUSA.com

11 Changes to this Policy Notice

We may update this Privacy Notice and its **last updated** date to reflect changes to our data governance practices. If we propose to make any material changes, we will notify you by means of a notice on this page prior to the change becoming effective. We encourage you to periodically review this page for the latest information on our privacy practices.