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DATA MANAGEMENT INFORMATION ON DATA HANDLING DURING STATUTORY AUDITING ACTIVITIES

DENOMINATION OF DATA ADMINISTRATOR

FAL-CON AUDIT Auditing and Consulting Limited Liability Company

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LEGAL PROVISIONS GOVERNING DATA MANIPULATION

In the course of data manipulation we act in harmony with the stipulations of the following legal provisions (Hungarian laws if not specified otherwise):

- Regulation 2016/679 dated 27 April 2016 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC the (General Data Protection Regulation, hereinafter: GDPR)
- Act CXII (2011) about the right of information self-determination and the freedom of information (hereinafter: Info Act)
- Act V (2013) about the Civil Code (hereinafter: CC)
- Act I (2012) about the Labour Code (hereinafter: LC)
- Act LXXV (2007) about the Hungarian Chamber of Auditors, auditing activities, and public supervision of auditors (hereinafter: Audit Act)
- Act LIII (2017) about the prevention of money laundering and terrorism finance (hereinafter: MLA)

LEGAL BASE OF DATA MANIPULATION

1. The person concerned has consented to the manipulation of its personal data for one or several concrete purposes (hereinafter: consensual data manipulation).
2. Data manipulation is necessary to perform a contract to which the concerned person is a party, or in order to perform measures requested by the concerned person before conclusion of the contract (hereinafter: contractual data manipulation).
3. Data manipulation is necessary in order to fulfil statutory obligations of a company (hereinafter: statutory data manipulation).
4. Data manipulation necessary in order to enforce the legitimate interests of a company or a third person, except if face any legitimate interests such interests, basic rights and freedoms of the concerned person take priority which require the protection of personal data, in particular if the concerned person is a minor (hereinafter: legitimate interest data manipulation).

FAL-CON AUDIT Ltd. shall, with respect to the manipulation of a given personal data set, manipulate data based on one title only. The legal title for data manipulation, however, may change during the management of data.

Scope of data and purpose of data manipulation:

1. Data subject to the consent of the concerned person.
2. As for the party to the contract and its contact persons, the first and family name, e-mail address, telephone number, work position, and title of the concerned persons, work or private address provided by consent
3. First and family name, mother's maiden name, permanent residence address, birth date, serial number of identification document, photocopy of identification document, photocopy of certificate of registration of concerned persons
4. The scope of personal data obtained during the performance of an audit is variable. It depends on the data content of the scrutinized certificates which are part of the audit documentation.

The purpose of data manipulation is the performance of auditing activities according to statutory obligations.

FAL-CON AUDIT Ltd. performs their auditing activities in compliance with statutory obligations based on a written contract according to Audit Act §45. The legal base of data manipulation is to be found in the contract, with regard to the signatory party to the contract and its personal data.

Within the performance of the above contract, the legal base for manipulating the personal data accessible to the company (such as the data of the contact person provided in the contract, or personal data that needs to be known or to be provided during

performance of the statutory auditing task due to legal prescriptions, professional guidelines or requirements) is the company's legitimate interest.

TERM OF DATA MANIPULATION

1. In the case of consensual data manipulation the term lasts until the deadline provided. In the case of an unlimited consent it lasts until revocation, but no longer than the circumstance requiring data manipulation continues.
2. In the case of contractual data manipulation the term matches the contractual term, it will last until the termination of contract.
3. In the case of statutory data manipulation the term lasts as long as the legal requirement exists, until its cessation.
4. In the case of legitimate interest data manipulation the term lasts until the end of the 8th year following obtainment of data.

YOUR RIGHTS WITH REGARD TO DATA MANIPULATION AND HOW TO ASSERT THEM

FAL-CON AUDIT Ltd. shall avail the following to the concerned persons in line with GDPR provisions.

Right of information

The concerned person has a right to be informed in writing or in other ways, regardless of the legal title for data manipulation.

Information upon a request by the concerned person

Upon a request by the concerned person related to its rights on data manipulation our company will inform the concerned person without undue delay, but in any case within 30 days from receipt of the request about the actions we took with regard to the request.

No fees are being charged for information and actions.

Mandatory information

Manager Barnabás Bödecs is the data protection officer of FAL-CON AUDIT Kft. His contacts: +36-70-3180872, bodecs.barna@fal-con.hu

The data protection officer avails the concerned person the following information:

- a) you may request access to your own personal data, or correction of data, or in the case of certain legal titles, deletion of data or restriction of its manipulation, or in the case of data manipulation pertaining to certain legal titles you may file a complaint face data manipulation, as well as about your right to data portability;

- b) in the case of consensual data manipulation, you have the right to withdraw consent any time, notwithstanding the legality of consensual data manipulation before such a withdrawal;
- c) you also have the right to file a complaint with the supervisory authority (National Data Protection Authority, hereinafter: Authority);
- d) whether provision of personal data is required by law or as a contractual obligation, or a prerequisite of concluding a contract, whether the concerned person is obliged to provide their personal data, and what consequences the failure to provide such data may have.

FAL-CON AUDIT Ltd. publishes on the company website their "Data Management Guidelines", or provides it to their clients as a contractual annex.

If the Company did not obtain data manipulated during statutory auditing activities directly from the concerned person, the Company shall not be obliged to provide information according to paragraphs 33 and 34 given that the Audit Act requires them to maintain strict secrecy with regard to statutory auditing activities.

Right of access

The concerned person has a right of access with regard to any legal title for data manipulation.

The concerned person has a right to receive feedback from the Company whether or not their personal data is being manipulated, and if yes, to access their personal data as well as the following information:

- a) purpose of data manipulation;
- b) categories of personal data concerned;
- c) term of data storage, if applicable;
- d) right of the concerned person to request correction of its personal data, or in the case of certain legal titles for data manipulation, right to request deletion or restriction of such data, or in the case of certain legal titles for data manipulation, the possibility to complain face the manipulation of such personal data;
- e) right to file a complaint with the supervisory authority;
- f) if data has not been obtained from the concerned person, any information available on the data source.

Upon request the Company shall avail the concerned person with a copy of the personal data subject to data manipulation.

Right of correction

The concerned person has a right of correction with regard to any legal title for data manipulation.

Upon the request of the concerned person the Company shall correct without undue delay the inaccurately manipulated personal data of the concerned person who also has the right to request amendment of its incomplete personal data, by way of a supplementary statement amongst others.

Right of deletion (effacement from memory)

The concerned person does not avail automatically, with regard to any legal title of data manipulation, of a right of deletion (effacement from memory).

The Company shall delete without undue delay the personal data of the concerned person, if any of the following reasons subsists:

- a) the personal data is no longer needed for the purpose for which they were obtained, or manipulated in another way;
- b) the concerned person withdraws its consent for data manipulation (in the case of consensual data manipulation), and there is no other legal title for data manipulation;
- c) the concerned person complains face data manipulation, and there is no other legal reason for data manipulation taking priority;
- d) manipulation of personal data was unlawful;
- e) personal data has to be deleted in order to comply with a legal requirement of the European Union or a member state applying to the Company.

The Company shall not give way to such a request for deletion by the concerned person if such data manipulation is necessary in order to comply with a legal obligation applying to the Company and requiring manipulation of personal data.

The Company shall draft a protocol in order to document deletion. That protocol shall be signed by the person authorised to do so based on its work contract. The protocol of deletion contains the following:

- a) name of the concerned person
- b) type of deleted personal data
- c) date of deletion.

The Company shall inform about their obligation for deletion all those to whom such personal data had been forwarded.

Right of limitation of data manipulation

The concerned person has a right of limitation with regard to any legal title for data manipulation.

Upon the request of the concerned person the Company limits data manipulation if any of the following apply:

- a) the concerned person disputes the accuracy of personal data;
- b) data manipulation is unlawful, but the concerned person contends data shall not be deleted but their use limited;
- c) the Company no longer needs manipulation of personal data, but the concerned person requires them in order to file, assert or protect legal claims.

Complaint

In the case of data manipulation based on state executive licences or legitimate interest, the concerned person has a right of complaint.

In the case the concerned person files a complaint FAL-CON AUDIT Ltd. shall no longer manipulate personal data, except if it is able to prove there are mandatory rightful reasons to continue manipulation which take priority above the interests, rights and freedoms of the concerned person, or which are related to filing, asserting or protecting legal claims.

Data Management Rules of FAL-CON AUDIT Ltd came into effect on 25 May 2018. The content of this information is retroactively effective from that date.

Budapest, 7 June 2018

Barnabás Bödecs

Data Protection Officer

FAL-CON AUDIT Ltd.