

Information on Processing Personal Data by BMB Partners s.r.o. and Cookie Policy

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I. Introductory Provisions

BMB Partners s.r.o., with its registered office Zámocká 34, 811 01 Bratislava, IČO/Company Identification Number: 35 819 855, registered with the Commercial Register of the Municipal Court Bratislava III, Section: Sro, file No.: 24874/B, phone No. +421 2 2129 9000, e-mail: repcia@bmb.sk (hereafter "**BMB Partners**" or "**Controller**") is a company whose main focus is the provision of tax advisory, economic consultancy and auditing activities.

In the course of its business activities, BMB Partners processes personal data of natural persons. In doing so, it is diligent in complying with REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, repealing Directive 95/46/EC (General Data Protection Regulation), with the Act No. 18/2018 Coll. on the Protection of Personal Data and on Changes and Amendments to Certain Acts, as amended, and other related legislation.

The purpose of this document is to provide natural persons whose personal data are subject to processing with comprehensive information on the conditions, purposes and principles of personal data processing as well as on their rights and how to exercise them.

II. Definitions of Basic Terms

The terms and abbreviations used in the text of this document shall have the following meanings:

- **GDPR** means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 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 (General Data Protection Regulation);
- **Personal Data Protection Act** means Act No. 18/2018 Coll. on the Protection of Personal Data and on Changes and Amendments to Certain Acts, as amended;
- **Personal data** means any information relating to an identified or identifiable natural person (hereafter “**data subject**”); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;
- **Controller** means the natural or legal person, public authority, agency or another body which, alone or jointly with others, determines the purposes and means of the processing of personal data; where the purposes and means of such processing are determined by Union or Member State law, the Controller or the specific criteria for its nomination may be provided for by Union or Member State law; for the purposes of this document, BMB Partners shall be deemed to be the Controller if it processes personal data within the meaning of the preceding sentence;
- **Processor** means a natural or legal person, public authority, agency or another body which processes personal data on behalf of the Controller; for the purposes of this document, BMB Partners shall be deemed to be the Processor if it processes personal data within the meaning of the preceding sentence;
- **Recipient** means a natural or legal person, public authority, agency or another body, to which the personal data are disclosed, whether a third party or not. However, public authorities which may receive personal data in the framework of a particular inquiry in accordance with Union or Member State law shall not be regarded as recipients;
- **Processing** means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;
- **Restriction of processing** means the marking of stored personal data with the aim of limiting their processing in the future;
- **Profiling** means any form of automated processing of personal data consisting of the use of personal data to evaluate certain personal aspects relating to a natural person, in particular to analyse or predict aspects concerning that natural person's performance at work, economic situation, health, personal preferences, interests, reliability, behaviour, location or movements;
- **Consent of the data subject** means any freely given, specific, informed and unambiguous indication of the data subject's wishes by which he or she, by a statement or by a clear affirmative action, signifies agreement to the processing of personal data relating to him or her;
- **Personal data breach** means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed;
- **Third country** means a country that is not a member of the European Union or a contracting party to the Agreement on the European Economic Area;

- **Supervisory authority** means an independent public authority which is established by a Member State pursuant to Article 51 GDPR; in the Slovak Republic, the supervisory authority shall be deemed to be the Office for Personal Data Protection of the Slovak Republic, with its registered office Hraničná 12, 820 07 Bratislava 27, IČO/Identification Number: 36064220, phone No.: +421 /2 3231 3214, email: statny.dozor@pdp.gov.sk

III. Security of Processing

In order to protect the rights and freedoms of natural persons in the processing of personal data, BMB Partners has taken extensive technical and organisational measures to comply with the GDPR and to protect the rights and freedoms of natural persons in the processing of personal data.

BMB Partners is certified under the international ISO/IEC 27002 standard focused on information security and holds the TISAX (*Trusted Information Exchange Assessment Security*) certificate, which is the standard for information security.

With regard to IT security, BMB Partners has drawn up extensive documentation, the primary objectives of which are to ensure the external as well as internal protection of sensitive client information.

IV. Principles relating to Processing of Personal Data

BMB Partners strictly adheres to the principles of processing personal data of data subjects as defined in Article 5 of the GDPR, namely:

- (i) the principle of lawfulness, fairness and transparency, according to which personal data must be processed lawfully, fairly and in a transparent manner;
- (ii) the principle of purpose limitation, according to which personal data must be collected for specified, explicit and legitimate purposes;
- (iii) the principle of accuracy, according to which personal data must be accurate and, where necessary, kept up to date;
- (iv) the principle of data minimisation, according to which personal data must be adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed;
- (v) the principle of storage limitation, according to which personal data must be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed;
- (vi) the principle of integrity and confidentiality, according to which personal data must be processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.

BMB Partners **obtains the processed personal data** directly from the data subjects, from the clients with whom it has a contractual relationship, as well as from publicly available sources and information.

BMB Partners **cooperates with Processors** who process personal data on behalf of BMB Partners in the performance of their activities under the relevant contract. BMB Partners only cooperates with Processors who have declared that they have taken appropriate technical and organisational measures to ensure that the processing complies with the requirements of the GDPR and to ensure that the rights of data subjects are protected. Processing by the Processor is governed by a separate contract that binds the Processor in relation to the Controller and contains the essentials defined by the GDPR.

BMB Partners enters into contractual relationships with its clients, to whom it primarily provides tax advisory, economic consultancy and audit services. Regarding the status of tax advisors from the perspective of the GDPR, we would like to draw your attention to the Supervisory Authority's statement on the *Status of Tax Advisors and the GDPR*.

Unless this document states otherwise, BMB Partners does not transfer personal data to a third country or international organization. BMB Partners does not carry out automated decision-making, including profiling.

V. Purposes of the Processing of Personal Data and Legal Basis for Processing

BMB Partners processes personal data for the following purposes and on the legal basis set out below:

1. Provision of tax advisory and other consultancy services

The purpose of the processing of personal data is the provision of tax advisory and other consultancy services on the basis of a contract concluded with the client.

In the provision of tax advisory, the legal basis for processing is primarily the adherence to legal obligations arising from Act No. 78/1992 Coll. on Tax Advisors and the Slovak Chamber of Tax Advisors, as amended, as well as the related legislation.

In the provision of consultancy services that do not fall under tax advisory, the legal basis for processing is the performance of the subject matter of the contract for the provision of consultancy services or another similar contract to which the data subject is a party, as well as the legitimate interest pursued by BMB Partners in effective communication with the client and the performance of the subject matter of the concluded contract.

The data subjects are primarily the clients of BMB Partners, members of their statutory bodies, employees, agents, nominees, shareholders/owners/members, ultimate beneficial owners and other natural persons whose personal data will be disclosed to BMB Partners.

The provision of personal data of the data subject is a legal requirement and in the event of failure to provide it, tax advisory cannot be provided and the performance of the subject matter of the concluded contract is also precluded.

The personal data of the data subject may be disclosed in particular to the following recipients: entities providing IT administration and support to BMB Partners, entities providing postal/delivery services, public authorities (e.g. financial administration authorities), law enforcement authorities and courts, lawyers providing legal advice to BMB Partners.

2. Provision of auditing and other consulting services

The purpose of the processing of personal data is the provision of auditing (statutory and voluntary audit) and other consulting services on the basis of a contract concluded with the client.

In the provision of statutory audit services, the legal basis for the processing is the adherence to the legal obligations arising from Act No. 423/2015 Coll. on Statutory Audit and on Changes and Amendments to Act No. 431/2002 Coll. on Accounting, as amended, and to the related legislation.

In the provision of consulting services that do not fall under the statutory audit, the legal basis for the processing is the performance of the subject matter of the contract for the provision of consulting services or another similar contract to which the data subject is a party, as well as the legitimate interest pursued by BMB Partners in effective communication with the client and the performance of the subject matter of the concluded contract.

The data subjects are primarily the clients of BMB Partners, members of their statutory bodies, employees, agents, nominees, shareholders/owners/members, ultimate beneficial owners and other natural persons whose personal data will be disclosed to BMB Partners.

The provision of personal data of the data subject is a legal requirement and in the event of failure to provide it, statutory auditing services cannot be provided and the performance of the subject matter of the concluded contract is also precluded.

The personal data of the data subject may be disclosed in particular to the following recipients: entities providing IT administration and support to BMB Partners, entities providing postal/delivery services, public authorities (e.g. financial administration authorities), law enforcement authorities and courts, lawyers providing legal advice to BMB Partners.

3. Bookkeeping, personnel agenda and payroll services

The purpose of the processing of personal data is the provision of services – bookkeeping, personnel agenda and payroll services – on the basis of a contract concluded with the client.

The legal basis for the processing is the performance of the subject matter of a contract for the provision of consulting services or another similar contract to which the data subject is a party, as well as the legitimate interest pursued by BMB Partners in the effective communication with the client and the performance of the subject matter of the concluded contract. The legal basis is also the adherence to the legal obligations arising from Act No. 431/2002 Coll. on Accounting, as amended.

The data subjects are primarily the clients of BMB Partners, members of their statutory bodies, employees, agents, nominees, shareholders/owners/members, ultimate beneficial owners and other natural persons whose personal data will be disclosed to BMB Partners.

Failure to provide personal data shall preclude the performance of the subject matter of the contract and the fulfilment of the related legal obligations.

The personal data of the data subject may be disclosed in particular to the following recipients: entities providing IT administration and support to BMB Partners, entities providing postal/delivery services, public authorities (e.g. financial administration authorities), law enforcement authorities and courts, lawyers providing legal advice to BMB Partners.

4. Meeting obligations related to AML legislation

The purpose of the processing of personal data is the adherence to the legal obligations arising from Act No. 297/2008 Coll. on the Protection against the Legalization of Proceeds from Crime and on the Protection against the Financing of Terrorism and on the Changes and Amendments to Certain Acts, as amended, and the related legislation (hereafter "**AML legislation**").

The legal basis for processing is the adherence to the legal obligations under AML legislation.

The data subjects are primarily the clients of BMB Partners, members of their statutory bodies, employees, agents, nominees, shareholders/owners/members, ultimate beneficial owners and other natural persons whose personal data will be disclosed to BMB Partners.

The provision of the data subject's personal data is a legal requirement and in the event of the failure to provide it, the legal obligations under the AML legislation cannot be met.

The personal data of the data subject may be disclosed in particular to the following recipients: entities providing IT administration and support to BMB Partners, entities providing postal/delivery services, public authorities (e.g. financial administration authorities), law enforcement authorities and courts, lawyers providing legal advice to BMB Partners.

5. Workshops and other professional training events

The purpose of the processing is the organisation and implementation of professional training events/seminars organised or co-organised by BMB Partners.

The legal basis for the processing is the legitimate interest of BMB Partners in spreading awareness and developing relations with the professional public through professional training events/seminars, as well as promoting the consultancy services and activities of BMB Partners.

The data subjects are primarily participants in professional training events/seminars.

The personal data of the data subject may be disclosed in particular to the following recipients: entities providing IT administration and support to BMB Partners, entities providing postal/delivery services, public authorities (e.g. financial administration authorities), law enforcement authorities and courts, lawyers providing legal advice to BMB Partners.

6. Photographs and videos

The purpose of the processing of personal data – photographs and videos depicting data subjects – is to promote BMB Partners, its activities and events organised by BMB Partners on the website, on social networks and in print media.

The legal basis for the processing is the consent of the data subject to the publication of his/her personal data (photos and videos) on the website of BMB Partners, on social networks and in print media. The data subject is entitled to withdraw the consent granted at any time; the provision of personal data is voluntary. The period of retention of the data subjects' personal data is specified in the consent granted.

In the case of taking and publishing photographs of public events, the legal basis for the processing of personal data is the legitimate interest of BMB Partners in promoting its activities, provided that, for objective reasons, it is not possible to secure the consent of the data subjects, in particular due to the large unlimited number of participants in the event, or in the case of a large public event.

The personal data of the data subject may be provided in particular to the following recipients: advertising and marketing agencies, entities providing IT administration and support to BMB Partners. Published photos and videos are publicly accessible.

BMB Partners does not intend to transfer personal data to a third country or an international organisation, however, in the case of photographs and videos depicting the image of the data subject on social networks (Facebook, Instagram, LinkedIn), the transfer to the USA takes place (Facebook, Microsoft Corporation).

7. Newsletter

The purpose of the processing of personal data is to transparently inform about relevant topics and news in the area of expertise of BMB Partners, as well as to promote the consulting services provided and activities performed by BMB Partners.

The legal basis for the processing of personal data is the consent of the data subject and the legitimate interests of BMB Partners as Controller. The data subject's consent is the legal basis in the case of sending the newsletter to data subjects without a prior relationship with BMB Partners. The legal basis for sending the newsletter to the clients of BMB Partners are the legitimate interests pursued by BMB Partners to promote its activities and services, as well as to inform the recipients of the newsletter about relevant topics and news in the area of expertise of BMB Partners.

If the legal basis for the processing is the data subject's free consent to the processing of personal data, the data subject is entitled to withdraw the consent at any time. The provision of personal data is voluntary. The period of retention of the data subjects' personal data is specified in the consent given.

The personal data of the data subject may be provided in particular to the following recipients: advertising and marketing agencies, entities providing IT administration and support to BMB Partners, companies providing postal and delivery services.

8. Applications for a position at BMB Partners

The purpose of processing personal data is to carry out selection procedures for filling open job positions at BMB Partners.

BMB Partners processes personal data of job applicants who have expressed interest in a specific job position. The processing of personal data of job applicants is necessary to carry out pre-contractual measures, otherwise the participation of applicants in the selection procedure and the subsequent establishment of an employment relationship with BMB Partners is not possible.

If a job applicant has expressed an interest in a specific job position but no employment relationship has been established, his or her personal data will be destroyed. If a job applicant has voluntarily sent his/her CV and other documents to BMB Partners without responding to a specific job position, BMB Partners will not retain those documents and will destroy the personal data.

The personal data of the data subject may be disclosed to the following recipients: entities providing IT administration and support to BMB Partners.

9. Handling of data subjects' requests under the GDPR

The purpose of the processing of personal data is the processing of requests from data subjects addressed to BMB Partners pursuant to Article 12 et seq. of the GDPR.

The legal basis for the processing is the adherence to legal obligations within the meaning of Articles 12 to 22 of the GDPR and Articles 33 and 34 of the GDPR.

The provision of the data subject's personal data is a legal requirement and in the event of failure to provide it, BMB Partners cannot fulfil its legal obligations under the GDPR and process the data subject's request.

The personal data of the data subject may be disclosed, to the extent necessary, in particular to the following recipients: the Personal Data Protection Authority of the Slovak Republic, courts and law enforcement authorities, lawyers providing legal services to BMB Partners.

VI. Period for which Personal Data will be Stored

BMB Partners will be storing the personal data of the data subjects for as long as the storage is necessary, depending on the reason and purpose of their processing. In general, BMB Partners processes personal data:

- for the period required by the relevant generally binding legal regulation, if the legal basis for the processing is the adherence to the legal obligations;
- for the duration of the contractual relationship established by the contract or for the duration of the pre-contractual relationship, if the legal basis for the processing is the performance of the subject-matter of the contract;
- for the duration of the legitimate interest pursued by BMB Partners, if the processing of personal data is strictly necessary for that purpose;
- for the period explicitly stated in the consent or until its revocation, if the personal data are processed on the basis of the consent of a data subject.

The data subject may, at any time, make a request to BMB Partners asking for the information how long his or her personal data will be stored.

VII. Rights of Data Subjects

It is important that every data subject has control over his or her personal data and that personal data are processed lawfully. It is in the interest of BMB Partners to make it as easy as possible for data subjects to exercise their rights in relation to the protection of personal data. If the data subject wishes to exercise any of his or her rights, he or she may do so electronically at the following e-mail address: recepcia@bmb.sk, by post by sending a written request marked "GDPR" to the address of BMB Partners, by phone at the phone number +421 2 2129 9000, or in person at the address of the registered office of BMB Partners.

The data subject has the right to request that BMB Partners enables her or him access to personal data concerning her/him. The data subject has the right to rectification, erasure or restriction of the processing of personal data, as well as the right to object to the processing of personal data and the right to data portability. The data subject also has the right to withdraw the consent to the processing of personal data, as well as the right to lodge a complaint with a supervisory authority.

1. Right of access

The data subject has the right to obtain confirmation from BMB Partners as to whether his or her personal data are being processed and, if so, to obtain access to those personal data. The data subject also has the right to obtain a copy of the personal data processed and additional information under Article 15 of the GDPR, such as: the purposes of the processing, the categories of personal data concerned, the period for which the personal data are stored, etc.

2. Right to rectification

The data subject has the right to have inaccurate, incomplete and outdated personal data completed and/or corrected.

3. Right to erasure

The data subject has the right to obtain from BMB Partners the erasure of personal data concerning him or her without undue delay if one of the grounds set out in Article 17 of the GDPR is given. The grounds for erasure may be, for example, that the personal data are no longer necessary for the purposes for which they were collected or otherwise processed.

4. Right to restriction of processing

The data subject has the right to obtain from BMB Partners restriction of processing of personal data if one of the cases referred to in Article 18 of the GDPR occurs. Restriction is applicable, for example, if the data subject contests the accuracy of the personal data (and during a period allowing BMB Partners to verify the accuracy of the personal data) or if the processing is unlawful and the data subject objects to the erasure of the personal data and requests the restriction of its use instead. In the case of restriction of processing, BMB Partners may store the personal data but may not use them otherwise.

5. Right to data portability

Where the processing of personal data is carried out by automated means and the legal basis for the processing of personal data is the data subject's consent or the performance of a contract, the data subject shall have the right to obtain the personal data concerning him or her which he or she has provided to BMB Partners in a structured, commonly used and machine-readable format, and shall have the right to transmit such data to another controller. If the data subject wishes so, and insofar as it is technically feasible, BMB Partners will transfer the relevant personal data directly to another controller.

6. Right to object and automated individual decision-making

The data subject has the right to object at any time to processing of personal data which is carried out on the legal basis of the legitimate interests of the Controller, including any subsequent profiling. BMB Partners may no longer process the personal data unless it demonstrates compelling legitimate grounds for the processing which override the interests, rights and freedoms of the data subject, or grounds for establishing, exercising or defending legal claims.

Where personal data are processed for direct marketing purposes, the data subject has the right to object at any time to processing of personal data for such marketing purposes, including profiling to the extent that it is related to such direct marketing. If the data subject objects to processing for direct marketing purposes, the personal data may no longer be processed for such purposes.

7. Right to lodge a complaint

The data subject may lodge a complaint with the supervisory authority. For the territory of the Slovak Republic, the supervisory authority is the Office for Personal Data Protection of the Slovak Republic, with its registered office Hraničná 12, 820 07 Bratislava, Slovak Republic, phone No.: +421/2/32313214, web: www.dataprotection.gov.sk, e-mail: statny.dozor@pdp.gov.sk.

8. Right to withdraw consent

Where the data subject has consented to the processing of personal data for a specific purpose, he or she has the right to withdraw his or her consent at any time without prejudice to the lawfulness of the processing based on the consent given prior to its withdrawal.

BMB Partners shall provide the data subject with information on the measures it has taken at the request of the data subject pursuant to this provision no later than one month after receipt of the request. That period may be extended by further two months, if necessary. BMB Partners shall inform the data subject of any such extension within one month of receipt of the request, together with the reasons for the delay. Where the data subject has made the request by electronic means, the information shall, where possible, be provided by electronic means, unless the data subject has requested otherwise.

If BMB Partners does not take action at the request of the data subject, it shall, without delay and at the latest within one month of receipt of the request, inform the data subject of the reasons for the failure to act and of the possibility of lodging a complaint with the supervisory authority and of seeking a judicial remedy.

All measures taken pursuant to Articles 15 to 22 and Article 34 of the GDPR shall be provided free of charge. Should the data subject's requests be manifestly unfounded or disproportionate, in particular because of their repetitive nature, BMB Partners may either (i) charge a reasonable fee, taking into account the administrative costs of providing the information or of notifying or carrying out the requested action, or (ii) refuse to act on the request.

VIII. Closing Provisions

BMB Partners is entitled to amend this document, in particular to incorporate legislative changes and update the purposes and conditions of processing. Amendment of this document by BMB Partners, if any, shall not limit the rights of the data subject under the GDPR and the related data protection legislation. If this document is amended, BMB Partners will notify data subjects of this fact by publishing a new version of the document on its website.

Bratislava, 14/07/2023

Cookie Policy for www.bmb.sk

This website uses cookies to improve your experience while you navigate through the website. Out of these cookies, the cookies that are categorized as necessary are stored on your browser as they are essential for the working of basic functionalities of the website.

We also use third-party cookies that help us analyze and understand how you use this website. These cookies will be stored in your browser only with your consent. You also have the option to opt-out of these cookies. But opting out of some of these cookies may have an effect on your browsing experience.

Necessary

Necessary cookies are absolutely essential for the website to function properly. These cookies ensure basic functionalities and security features of the website, anonymously.

Functional

Functional cookies help to perform certain functionalities like sharing the content of the website on social media platforms, collect feedbacks, and other third-party features.

Analytics

Analytical cookies are used to understand how visitors interact with the website. These cookies help provide information on metrics the number of visitors, bounce rate, traffic source, etc.

Performance

Performance cookies are used to understand and analyze the key performance indexes of the website which helps in delivering a better user experience for the visitors.

Advertisement

Advertisement cookies are used to provide visitors with relevant ads and marketing campaigns. These cookies track visitors across websites and collect information to provide customized ads.