

Baker Tilly Revisa S.p.A.

Società di Revisione e
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PRIVACY POLICY

regarding the activity of forwarding confirmation letters to third parties

Dear Sir/Madame,

Baker Tilly Revisa S.p.A., as data controller, invites you to take note of this privacy policy pursuant to EU Reg. 2016/679 (hereinafter also "**GDPR**") and the Italian Legislative Decree 196/2003 and subsequent amendments (hereinafter also "**Italian Privacy Code**"), with reference to the processing of personal data in the context of the activity of forwarding confirmation letters to third parties (so-called "*circularizzazione*") carried out by Baker Tilly Revisa S.p.A., as specified in point no. 2 below.

1. Identification details of the Data Controller and the Data Protection Officer

The Data Controller is Baker Tilly Revisa S.p.A., with registered office in Turin (TO), Via Carlo Alberto n.32, 10123, Tax Code/VAT 01213510017, e-mail: privacy@bakertilly.it (also "**Data Controller**" or "**BTR**").

The Data Protection Officer (also "**DPO**") is Baker Tilly Italia Legal s.r.l. s.t.a, with registered office in Bologna (BO), Via Zamboni n. 7, 40126, certified e-mail: dpo.bakertillyrevisa@pec.it.

2. Subject of the processing

The activity of *circularizzazione* consists of requesting selected third parties to provide information on specific accounting items, transactions or any relationship with the audited company that affects the assertions reported in the financial statements of the company itself.

In order to carry out the above-mentioned activity, BTR may process personal data, meaning any information relating to an identified or identifiable natural person pursuant to art. 4 GDPR.

In this case, the processing of personal data by BTR will take place for the purposes set out in point no. 3 and in the manner indicated below.

3. Purposes and legal bases of the processing

Personal data will be processed by the Data Controller for the following purposes (also "**Purposes**") and under the corresponding conditions of lawfulness (also "**Conditions of Lawfulness**"):

Purposes	Conditions of Lawfulness
	Personal data pursuant to Art. 4 GDPR
a) for the purpose of auditing and related activity of <i>circularizzazione</i> , as governed by European law and national legislation, as well as industry rules/practices.	• Art. 6, c. 1 lett. c) GDPR, regulatory and legal obligations to which the Data Controller is subject under national and European law.
b) for the fulfilment of legal obligations deriving from European and/or national regulations (e.g. anti-money laundering and anti-terrorism legislation,	• Art. 6, c. 1 lett. c) GDPR, regulatory and legal obligations to which the Data Controller is subject under national and European law.

independence control and potential conflicts of interest, quality control and risk management procedures, etc.).	
c) to comply with requests or measures of the authorities.	<ul style="list-style-type: none"> • Art. 6, c. 1 lett. c) GDPR, regulatory and legal obligations to which the Data Controller is subject under national and European law.
d) for the exercise of BTR's rights, such as the right of defence in court.	<ul style="list-style-type: none"> • Art. 6 GDPR, c. 1, lett. f) legitimate interest of the Data Controller consisting in the exercise of BTR's rights.

4. Nature of the provision of data, methods of processing and retention period

The provision of personal data is necessary to fulfil the above-mentioned Purposes.

In relation to the above Purposes, personal data will be subject to **computer and/or paper processing**, which does not include profiling processes.

The personal data will be stored by BTR for a period not exceeding **10 years** from the termination of the assignment, adopting appropriate technical and organizational measures to guarantee security and confidentiality, and in any case in compliance with the auditing standards regarding the retention of documentation.

Thereafter, the personal data will be permanently deleted or anonymized.

5. Recipients of the data

Personal data may be communicated, within the scope of the Purposes set out in point 3 and within the limits of what is strictly necessary, to:

- a. Audited company;
- b. authorities and/or bodies that carry out supervisory activities (e.g. Consob, Bank of Italy, Ivass etc.);
- c. judicial authorities in civil, criminal or administrative proceedings;
- d. other auditors, in the cases provided for and regulated by law or industry rules/practices;
- e. any external collaborators involved in the performance of the assignment and/or in the procedures of the Bakertilly Network limited to what is necessary for the performance of their respective assignments;
- f. service companies in charge of data storage that adopt appropriate technical and organizational measures.

6. Data transfer

Data Controller generally does not transfer your personal data abroad.

Should it be necessary for the above-mentioned Purposes – also due to BTR's membership of the Bakertilly Network – to transfer personal data to:

- European countries: these transfers, taking place to countries subject to the application of the GDPR, will take place in compliance with the provisions of the latter, as illustrated in this privacy policy;
- countries outside the European Economic Area: these transfers, being carried out to countries not subject to the GDPR regulations, may only take place once the Data Controller has ascertained the presence of the conditions set out in Chapter V of the GDPR (art. 44 et seq.).

For further information, please refer to point no. 8 below.

7. Rights of the data subject

Pursuant to GDPR, the data subject may have the following rights in relation to the personal data processed:

- right of access to personal data and to request a copy (pursuant to art.15 GDPR);
- right to rectification of inaccurate data (pursuant to art.16 GDPR);
- right to erasure (so-called "right to be forgotten") without undue delay (pursuant to art. 17 GDPR);
- right to restriction of processing (pursuant to art. 18 GDPR);
- right to data portability, i.e. the right to receive personal data in a structured, commonly used and machine-readable format by an automatic device (pursuant to art.20 GDPR);
- right to object to processing at any time, for reasons related to your particular situation (pursuant to art. 21 GDPR);
- right not to be subjected to automated decision-making, including profiling (pursuant to art.22 GDPR);
- right to lodge a complaint with the Data Protection Authority (pursuant to art. 77 GDPR), if it believes that the processing of personal data by the Data Controller violates the relevant legislation.

For the exercise of the aforementioned rights, please refer to point no. 8 below.

8. For information and/or exercise of rights

For further information on the processing of personal data or to exercise the rights of point no.7 above, you can contact the Data Controller at the following e-mail address: *privacy@bakertilly.it*.

DPO can be contacted at the following e-mail address: *dpo.bakertillyrevisa@pec.it*.

Before providing any information or proceed with any changes to the personal data, it may be necessary for the Data Controller to verify the identity of the applicant.

A reply will be provided as soon as possible and, in any case, within the legal deadlines.