

Records of the processing activities of the controller*

Annex to the Privacy Policy and information obligation of the controller

| Controller | <i>BPS Audit, s.r.o., Plynárenská 1, 821 09 Bratislava - mestská časť Ružinov, Identification No. (IČO): 51 985 373 (hereinafter as "controller")</i> | | | | |
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| Purpose of the processing | Legal requirement / Contractual requirement / Legitimate Interest / Consent | Legal basis of the processing activity | Categories of data subjects | Categories of personal data | Retention period |
| selection procedure | <i>processing of personal data is performed when fulfilling the contract (pre-contractual relations)</i> | <i>Article 6 (1) b) of the Regulation</i> | <i>natural persons - job candidates</i> | <i>name, surname, e-mail, information on job experience, other personal data stated in the CV and / or in the cover letter</i> | <i>during the selection procedure, no later than 30 days from the date of delivery of the CV and / or the cover letter, if an employment relationship or a similar labour relationship does not arise</i> |
| keeping the data subjects in the records of the job candidates for the purpose of subsequent addressing of registered job candidates in case a job position becomes available at the controller | <i>processing of personal data is performed on the basis of the consent of the data subject</i> | <i>Article 6 (1) a) of the Regulation</i> | <i>natural persons - job candidates who have not been successful in the selection procedure and have granted their consent</i> | <i>name, surname, e-mail, information on job experience, other personal data stated in the CV and / or in the cover letter</i> | <i>2 years from the date of granting the consent or until its withdrawal, whichever occurs first</i> |

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| <p>processing of accounting documents</p> | <p><i>processing of personal data is a legal requirement</i></p> | <p>Article 6 (1) c) of the Regulation, Act No. 431/2002 Coll. on Accounting as amended, Act No. 595/2003 Coll. on Income Tax as amended, Act No. 222/2004 Coll. on Value Added Tax as amended, Act No. 311/2001 Coll. the Labour Code as amended</p> | <p><i>natural persons – employees and members of the bodies of the controller, natural persons – suppliers of goods and services, their employees and representatives, processors, employees and representatives of suppliers of goods and services, natural persons – clients, their employees and representatives, natural persons – employees and representatives of the clients</i></p> | <p><i>common personal data necessary for fulfilment of legal requirements (name, surname, residence address/address of the place of business, address of the place of delivery of the service, contact details - telephone number, e-mail address, bank connection)</i></p> | <p><i>10 years following the year to which they relate</i></p> |
| <p>administration of the registry, recording and processing of received and sent mail (including electronic communication with the relevant institutions)</p> | <p><i>processing of personal data is a legal requirement</i></p> | <p>Article 6 (1) c) of the Regulation, Act No. 395/2002 Coll. on Archives and Registries and amending and supplementing certain acts as amended, Act No. 305/2013 Coll. on Electronic Form of Exercising Powers of Public Authorities and amending and supplementing certain acts (Act on e-Government) as amended</p> | <p><i>natural persons - consignors and recipients of official correspondence</i></p> | <p><i>common personal data</i></p> | <p><i>5 years following the year to which they relate</i></p> |
| <p>performance of the statutory audit</p> | <p><i>processing of personal data is a legal requirement</i></p> | <p>Article 6 (1) c) of the Regulation, Act No. 423/2015 Coll. on Statutory Audit and amending and supplementing Act No. 431/2002 Coll. on Accounting as amended</p> | <p><i>natural persons – members of audited entities (especially members of statutory bodies and employees of such entities), natural persons whose personal data are contained in the documents processed during the audit (statutory bodies and employees of clients of the audited entity)</i></p> | <p><i>common personal data</i></p> | <p><i>10 years from the date of drafting the auditor's report</i></p> |

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| <p>provision of other consulting services (except for the services falling under the performance of the statutory audit)</p> | <p>processing of personal data is performed when fulfilling the contract</p> | <p>Article 6 (1) b) of the Regulation</p> | <p>natural persons - clients and their representatives</p> | <p>common personal data</p> | <p>during the term of the contractual relationship and after the termination of the contractual relationship until the full settlement of legal and other claims arising from the concluded contract</p> |
| <p>performance of the audit contract</p> | <p>processing of personal data is performed when fulfilling the contract</p> | <p>Article 6 (1) b) of the Regulation</p> | <p>natural persons – members of audited entities (especially members of statutory bodies and employees of such entities), natural persons whose personal data are contained in the documents processed during the audit (statutory bodies and employees of clients of the audited entity)</p> | <p>common personal data</p> | <p>during the term of the contractual relationship and after the termination of the contractual relationship until the full settlement of legal and other claims arising from the concluded contract</p> |

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| <p>keeping audit documentation (according to Section 21 (10) of Act No. 423/2015 Coll. on Statutory Audit and amending and supplementing Act No. 431/2002 Coll. on Accounting as amended), consisting of:</p> <p>a) audit contract, b) plan and program of the statutory audit, c) auditor's report, d) individual financial statements and consolidated financial statements, e) an annual report or a consolidated annual report, and f) other documents recording the course of the audit.</p> | <p>processing of personal data is a legal requirement</p> | <p>Article 6 (1) c) of the Regulation, Act No. 423/2015 Coll. on Statutory Audit and amending and supplementing Act No. 431/2002 Coll. on Accounting as amended</p> | <p>natural persons – members of audited entities (especially members of statutory bodies and employees of such entities), natural persons whose personal data are contained in the documents processed during the audit (statutory bodies and employees of clients of the audited entity)</p> | <p>name, surname / business name, address of place of business, relationship to the audited company and the function of the person in the company, other personal data which are part of the documents of the audited company, in particular the data on economic and other activities of persons in the audited entities</p> | <p>10 years from the date of drafting the auditor's report</p> |
| <p>receiving and recording of submitted complaints related to the audit being performed</p> | <p>processing of personal data is a legal requirement</p> | <p>Article 6 (1) c) of the Regulation, Act No. 423/2015 Coll. on Statutory Audit and amending and supplementing Act No. 431/2002 Coll. on Accounting as amended</p> | <p>natural persons who have lodged a complaint and their representatives</p> | <p>common personal data which are part of the complaint</p> | <p>10 years from the date of delivery of the complaint</p> |
| <p>fulfilment of obligations towards the Slovak Chamber of Auditors (registration, reporting)</p> | <p>processing of personal data is a legal requirement</p> | <p>Article 6 (1) c) of the Regulation, Act No. 423/2015 Coll. on Statutory Audit and amending and supplementing Act No. 431/2002 Coll. on Accounting as amended</p> | <p>natural persons – audited entities, natural persons – representatives of the audited entities, natural persons – statutory auditors and other employees of the controller</p> | <p>common personal data</p> | <p>5 years following the year to which they relate</p> |

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| <p>fulfilment of obligations in the performance of care for the client and in the detection of an unusual business operation</p> | <p>processing of personal data is a legal requirement</p> | <p>Article 6 (1) c) of the Regulation, Act No. 297/2008 Coll. on Protection against Money Laundering and Protection against Terrorist Financing and amending and supplementing certain acts as amended</p> | <p>natural persons - clients, their employees and representatives, natural persons - employees and representatives of the clients, ultimate beneficial owners of the clients</p> | <p>name, surname, date of birth, personal number, address of permanent residence or other residence, nationality, type and number of the identification document</p> | <p>5 years from the termination of the contractual relationship or from the performance of the transaction</p> |
| <p>fulfilment of contractual obligations of the controller (on the basis of the concluded contracts with suppliers of the services and other business partners - natural persons), including pre-contractual relations</p> | <p>processing of personal data is performed when fulfilling the contract</p> | <p>Article 6 (1) b) of the Regulation</p> | <p>natural persons - suppliers of the services, other business partners (e.g. processors) and their representatives</p> | <p>common personal data (name, surname, residence address/address of the place of business, contact details - telephone number, e-mail address, bank connection)</p> | <p>during the term of the contractual relationship and after the termination of the contractual relationship until the full settlement of legal and other claims arising from the concluded contract</p> |
| <p>keeping records of suppliers, other business partners, their contact persons clients and concluded contracts</p> | <p>processing of personal data is performed on the basis of the legitimate interest of the controller which is keeping an overview of suppliers and business partners of the controller (respectively their contact persons in case of legal persons) in contractual relations for the proper fulfilment of contractual obligations, potential proving of legal claims of the controller and conduct of a necessary contractual communication</p> | <p>Article 6 (1) f) of the Regulation</p> | <p>natural persons – suppliers of goods and services, their employees and representatives, processors</p> | <p>common personal data (name, surname, residence address / address of the place of business, contact details - telephone number, e-mail address, bank connection, membership in the organization)</p> | <p>5 years after expiry of the contract</p> |

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| <p>handling with the exercised rights of the data subjects</p> | <p>processing of personal data is a legal requirement</p> | <p>Article 6 (1) c) of the Regulation, Act No. 18/2018 Coll. on Personal Data Protection and amending and supplementing certain acts</p> | <p>natural persons who have filed or exercised the rights of data subjects with the controller</p> | <p>common personal data contained in the application</p> | <p>until the exercised rights are finally dealt with</p> |
| <p>records of the exercised rights of the data subjects</p> | <p>processing of personal data on the basis of the legitimate interest of the controller, which is the registration of the exercised rights of data subjects due to be able to prove fulfilment of the obligations arising from legal regulations</p> | <p>Article 6 (1) f) of the Regulation, Act No. 18/2018 Coll. on Personal Data Protection and amending and supplementing certain acts</p> | <p>natural persons who have filed or exercised the rights of data subjects with the controller</p> | <p>common personal data contained in the application</p> | <p>5 years from the day of exercising the rights</p> |
| <p>responding to messages and handling inquiries / requests from messages delivered to the controller via the contact form on the website or messages on the social network</p> | <p>processing of personal data is performed on the basis of the legitimate interest of the controller which is responding to messages on social networks and received in another form for the proper conduct of business communication and the quality of services</p> | <p>Article 6 (1) f) of the Regulation</p> | <p>natural persons sending a message / an inquiry</p> | <p>name, surname, e-mail, telephone number, other data stated in the report</p> | <p>30 days from the date of delivery of the request or until the processing of the request (fulfilment of the purpose), whichever occurs first</p> |

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| <p>making photographs of employees, members of the bodies of the controller and other cooperating persons and their publishing on the communication channels of the controller (website, social networks) and at the premises of the company</p> | <p>processing of personal data is performed on the basis of the consent of the data subject</p> | <p>Article 6 (1) a) of the Regulation</p> | <p>natural persons - employees, members of the bodies, other cooperating persons who have granted their consent</p> | <p>photographs, in case of members of the bodies of the controller and cooperating persons also the title, name, surname and function</p> | <p>5 years from the date of granting the consent</p> |
| <p>sending information about the controller's activities and its current offer (direct marketing - newsletter)</p> | <p>processing of personal data is performed on the basis of the consent of the data subject</p> | <p>Article 6 (1) a) of the Regulation</p> | <p>natural persons who have subscribed to the newsletter and have granted their consent</p> | <p>e-mail address</p> | <p>3 years from the date of granting the consent or until its withdrawal, whichever occurs first</p> |
| <p>sending information on the controller's activities and its own services (direct marketing towards existing and former clients)</p> | <p>processing of personal data is performed on the basis of the legitimate interest of the controller which is the interest in maintaining the existing clientele and its regular informing about the services provided</p> | <p>Article 6 (1) f) of the Regulation</p> | <p>natural persons - clients and representatives of the clients and subjects to which the controller provided the services in the past</p> | <p>name, surname, function in the client's company, e-mail address</p> | <p>3 years from the date of providing the service or until unsubscribing from the newsletter, whichever occurs first</p> |

***These records of processing activities serve only for the purposes of fulfilling the controller's information obligation and form an annex to the controller's Privacy Policy through which the controller fulfils its information obligation towards data subjects and they are not a complete record of processing activities.**