

Personal data processing takes place in connection with the submission of an enquiry, including a request for quotation (in person, in writing or via the contact form on the website), the commencement of negotiations, and the conclusion and performance of an agreement to which **ESO Audit civil law partnership (ESO Audit s.c.)**

**Personal Data
Controller and Contact
Details**

The controllers of your personal data are **the partners of ESO Audit s.c.** with registered office in Gdańsk at al. Grunwaldzka 103a, 80-244 Gdańsk, entered on the list of entities authorised to audit financial statements under number 3472, Tax ID (NIP): 5833072434, Statistical ID (REGON): 220822980:

Anna Maria Mackiewicz, conducting business activity on the basis of an entry in the Central Register and Information on Business Activity, Tax ID (NIP): 7392890994,

Jarosław Artyszuk, conducting business activity on the basis of an entry in the Central Register and Information on Business Activity, Tax ID (NIP): 5841160006,

Tomasz Zielke, conducting business activity on the basis of an entry in the Central Register and Information on Business Activity, Tax ID (NIP): 5861725368,

Ewa Sowińska, conducting business activity on the basis of an entry in the Central Register and Information on Business Activity, Tax ID (NIP): 5841337686

Hereinafter jointly referred to as **ESO Audit, co-controllers** or **“we”**.

You may contact **ESO Audit** in the following ways:

- a) by e-mail, sending a message to: eso@esoaudit.pl;
- b) by post, sending correspondence to: **ESO Audit s.c.**, al. Grunwaldzka 103a, 80-244 Gdańsk, with the note “Personal Data Protection”.

**Contact Details of the
Data Protection Officer**

ESO Audit has appointed a person responsible for personal data protection, i.e. a Data Protection Officer, who may be contacted as follows:

- by e-mail, sending a message to iod@esoaudit.pl
- by post, sending correspondence to: ESO Audit s.c., al. Grunwaldzka 103a, 80-244 Gdańsk, with the note "Data Protection Officer"

You may contact the Data Protection Officer on all matters relating to the processing by **ESO Audit** of your personal data, including in order to exercise the rights granted to you under the GDPR.

**Purposes and Legal
Bases for Processing
Personal Data, and the
Legitimate Interests of
ESO Audit**

ESO Audit processes your personal data **for the purpose of:**

- a) concluding and performing an agreement with **ESO Audit** ((hereinafter: "the Agreement") - as processing is necessary for the conclusion and performance of the Agreement (pursuant to Art. 6(1)(b) GDPR - if you are a party to the agreement, and Art. 6(1)(f) GDPR - if you represent the Client/Contractor or are designated as a contact person for the performance of the agreement. In the latter case, we typically process data received from your employer, namely: first name, last name, position, e-mail address and telephone number). Data may also originate from public registers or directly from the data subject;
- b) establishing, pursuing or defending claims related to the Agreement concluded, where processing is necessary for the pursuit of our legitimate interest in this regard (Art. 6(1)(f) GDPR),
- c) fulfilling the legal obligations incumbent upon us under EU or Polish law (e.g. vis-à-vis tax authorities) – as processing in this case is necessary to comply with the legal requirements to which we are subject (Art. 6(1)(c) GDPR), in particular under the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Supervision.
- d) in justified circumstances and in accordance with applicable law, data may be processed for marketing and promotional purposes (on the basis of Art. 6(1)(f) GDPR (legitimate interest of **ESO Audit**) or Art. 6(1)(a) GDPR (consent to data processing for this purpose)). In the case of electronic communications requiring consent in accordance with electronic communications law, **ESO Audit** will obtain separate consents.

**Categories of Data
Recipients**

Recipients of your personal data may include entities from the following categories:

- authorised to receive them under applicable law (in particular courts and state and local government authorities);

- providing services:

- delivery of correspondence and parcels,
- IT and new technologies,
- telephone or electronic customer service,
- communication, freight forwarding and transport,
- marketing,
- payment,
- accounting and financial,
- audit and inspection,
- legal and debt collection,
- advisory and other entities cooperating with us in the provision of our services.

Retention Period for Your Personal Data

ESO Audit will process your personal data for the following periods, depending on the purpose:

- a) the conclusion and performance of the Agreement (also for taking actions prior to the conclusion of the Agreement) – until the Agreement is terminated or expires (also until the intention to conclude the Agreement is abandoned);
- b) establishing, pursuing or defending claims – until the statute of limitations on claims under the Agreement or claims related to data processing expires, or until your objection is accepted;
- c) fulfilling the legal obligations incumbent upon **ESO Audit** – until the data processing obligations under applicable law expire, in particular in accordance with the provisions of the Accounting Act of 29 September 1994 and the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Supervision.
- d) withdrawal of consent or cessation of the purpose for which it was collected, if consent was the basis for processing your data.

Your Rights

Pursuant to and in accordance with the rules set out in the GDPR, you have the right:

- a) to access the content of your personal data, to rectify it (correct or supplement), to restrict its processing or to have it erased;
- b) to data portability – to receive the personal data you have provided to us or which we have received from other sources, i.e. to receive such personal data in a structured, commonly used and machine-readable format, and to transmit such personal data to another controller; where technically feasible, you have the right to request that the personal data be transmitted by us directly to another controller.

- c) where data is processed on the basis of consent, you have the right to withdraw it at any time. The withdrawal of consent does not affect the lawfulness of processing carried out on the basis of consent prior to its withdrawal. Consent may be withdrawn in the same manner in which it was given.

To exercise the above rights, please contact **ESO Audit** using the contact details provided above.

You also have the right to lodge a complaint with the supervisory authority (PUODO – the Polish Data Protection Authority) responsible for personal data protection if you consider that the processing of your personal data violates the GDPR.

Right to Object

You have the right to lodge **at any time an objection to the processing of personal data, where the legal basis for processing is the legitimate interest of ESO Audit.** The reason for such an objection must be your particular situation. Upon receipt of the objection, we will cease processing your data for the purpose against which you have objected, unless we demonstrate that our legitimate interest overrides your right to privacy.

To exercise the right to object, please contact **ESO Audit** using the contact details provided above.

Information on the Requirement or Voluntary Nature of Providing Data and the Consequences of Failure to Provide It

The provision of personal data is necessary for the conclusion and performance of the Agreement (also for taking actions prior to the conclusion of the Agreement, which may ultimately not be concluded). The provision of data for purposes other than the conclusion of an agreement is voluntary.

Transfer of Data to Third Countries and Arrangements Between Co-Controllers

As a rule, we do not transfer data to third countries. It may happen that personal data provided to us in e-mail correspondence is transferred to the United States in connection with the use of hosting services. In such cases, we ensure that an appropriate data processing agreement is concluded with our service providers, and our service providers, under their applicable terms and conditions, ensure that processing is carried out in accordance with applicable law, on the basis of the Data Privacy Framework and in accordance with the highest security standards.

The essential part of the arrangements for co-administration of data is available upon request. To obtain it, please contact us at: eso@esoaudit.pl.