

Information clause for Clients (including their representatives, employees, contact persons)

I. Personal Data Controller (Controller)

Grant Thornton Frąckowiak P.S.A. with the registered seat in Poznań, at ul. Abpa A. Baraniaka 88E (61-131 Poznań), entered into the Register of Entrepreneurs under KRS number 0001002536.

II. Data Protection Officer (DPO)

You can contact the DPO:

- a. by traditional mail to the address specified above,
- b. by electronic mail: iod@pl.gt.com

III. Purposes and legal bases of personal data processing

No.	Purpose of processing	Legal basis	Period of processing
1.	Establishing business contacts	Article 6(1)(f) of GDPR (legitimate interest, which consists in establishing and maintaining business contacts with potential clients in connection with the business activity of the Controller)	Until you submit an effective objection to processing for this purpose
2.	Compliance with the Polish Anti-Money Laundering and Counter-Terrorist Financing Act (AML)	Article 6(1)(c) of GDPR (legal obligation)	5 years after the end of the year in which transactions or business relations with the client expired
3.	Conclusion and performance of the contract	Article 6(1)(b) of GDPR (taking action prior to concluding the contract and its performance)	For the duration of the contract
4.	Fulfilling the obligation to store client documentation in accordance with the Polish Act on Statutory Auditors, Audit Firms and Public Oversight	Article 6(1)(c) of GDPR (legal obligation)	8 years from the closure of the audit file, the sustainability reporting assurance file, the file on assurance services other than audit or sustainability reporting assurance, and the file on related services
5.	Keeping accounting and tax records	Article 6(1)(c) of GDPR (legal obligation)	For the period prescribed by law, i.e. 5 years (counted from the end of the calendar year in which the tax deadline expired)
6.	Handling complaints and claims from potential clients and clients	Article 6(1)(f) of GDPR (legitimate interest, which consists in clarifying misunderstandings with potential clients and clients in order to minimise the risk of conflict and claims)	For the duration of the cooperation, and then for the limitation period for claims (3 years from the end of the year in which business relations with the client expired)
7.	Determining, investigating, or defending against claims	Article 6(1)(f) of GDPR (legitimate interest, which consists in the possibility of establishing, pursuing, or defending against claims arising from business activities, in court and out-of-court proceedings. Data processing is necessary to safeguard the legal interests of the controller and protect its rights)	For the limitation period for claims (3 years from the end of the year in which business relations with the client expired)

8.	Acceptance of a report and investigation of the report in accordance with the Whistleblower Protection Act	Article 6(1)(c) of GDPR (legal obligation) Regarding sensitive data: Article 9(2)(g) of GDPR (substantial public interest, on the basis of EU and Polish law)	For 3 years (in the case of reports related to AML - 5 years) after the end of the calendar year, in which the follow-up activities were completed, or after the completion of the proceedings initiated by these activities. Personal data that are not relevant to the case, are not collected, and if accidentally collected, they are immediately deleted. The deletion of such personal data shall take place within 14 days after it is determined that it is not relevant to the case.
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IV. Source of your data

If we did not obtain the data directly from you, it means that the source of the data is your employer or an entity represented by you.

V. Data recipients

We may share your personal data with: postal operators, state authorities, [companies related to the Controller](#), including entities associated within Grant Thornton International (GTI) - as part of internal administrative purposes, as well as in cases of entrusting personal data if the associated entity is a subcontractor of the Controller.

In addition, data may be entrusted in particular to: software providers, entities providing us with IT services, administrative services, document destruction and archiving services, personal data protection consulting services, and other service providers.

VI. Transfer of personal data to a third country

We will transfer data outside the European Economic Area (EEA), to the United States - due to cooperation with IT solution providers (e.g. software, e-mail, cloud services). The transfer of personal data will be based on Commission Implementing Decision EU 2023/1795 of 10 July 2023 pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council on the adequate level of protection of personal data under the EU-US Data Privacy Framework.

VII. Catalogue of data subjects' rights

You have the following rights:

- a. to access your personal data,
- b. to correct (rectify) the data,
- c. to have the data erased (unless the criteria provided for in Article 17(3) of GDPR are satisfied),
- d. to restrict the processing,
- e. to data portability,
- f. to file a complaint with the Personal Data Protection Office (in Poland: Prezes Urzędu Ochrony Danych Osobowych).

We would like to point out separately that [you have the right to object to the processing](#) if it is based on the so-called legitimate interest of the Controller [Article 6(1)(f) of the GDPR - see the table in point III].

VIII. Automated decision making, including profiling

We do not use profiling nor automated decision making, in the processing of personal data.