

Kop of Munt Privacy Regulations

A. Protection of your personal data

Kop of Munt takes your privacy very seriously. Kop of Munt has developed a privacy policy which is consistent with the Dutch Personal Data Protection Act [*Wet Bescherming Persoonsgegevens*] and the European General Data Protection Regulation (“GDPR”). Kop of Munt’s privacy policy has been effectuated in the firm’s internal procedures and in the design of its processes, systems and relevant internal and other documentation.

Principles for processing personal data

Kop of Munt processes personal data in accordance with the principles for processing personal data stated in the GDPR. These principles are:

- lawful, fair and transparent;
- processing solely for legitimate purposes;
- personal data is correct and kept confidential;
- not more or longer than necessary;
- appropriate technical and organisational measures.

B. Use of personal data by Kop of Munt

Kop of Munt only uses the personal data which is necessary to provide our services and operate our business properly. For customer relationship management and communications, some contact information is used such as surname, first name, initials, title, gender, address, postcode, city/town, e-mail address, telephone numbers, and similar data required for communication. Other personal data will also be used if this is necessary to perform the agreement or to comply with statutory obligations.

Citizen service numbers (“CSN”)

By law, Kop of Munt must process CSN numbers to prepare tax returns, file grant applications or perform payroll administration. Furthermore, a full copy of the ID is required under the Dutch Wages and Salaries Tax Act 1964 [*Wet op de loonbelasting 1964*]. Pursuant to the Dutch Money Laundering and Terrorist Financing (Prevention) Act [*Wet ter voorkoming van witwassen en financieren van terrorisme*], Kop of Munt must establish your identity and keep proof of this.

Financial personal and other data

The essence of Kop of Munt’s activities involves drawing up various types of financial and advisory reports, tax returns and payslips. Like advice files, these documents are considered to be “sensitive personal data”, which must be handled with due care. Confidentiality and non-disclosure to third parties are the basic assumptions. This applies, too, to log-in information, such as user names and passwords. Kop of Munt has geared its technical and organisational security to this.

Data on www.kopofmunt.com

Besides the aforementioned data, Kop of Munt uses data left on its website. In addition to the data mentioned above, this includes data about activities on the website, internet browser and type of device.

C. Basis for processing personal data

Kop of Munt needs personal data for its business operations. The nature of the services provided also means that personal data is a necessary element of the products and services which Kop of Munt furnishes to its customers.

The Privacy Act lays down conditions for processing personal data. Lawfulness is a crucial principle. Kop of Munt will only process personal data if one of the bases mentioned in the law is applicable. The various purposes for which Kop of Munt processes personal data, as well as the related basis for processing, are mentioned below.

The basis under which Kop of Munt processes nearly all personal data is the need to perform an agreement properly or to prepare for entering into an agreement. This is true for all the services which

Kop of Munt provides to its customers, the agreements with software and other suppliers, the employment contracts with its employees and any business operations necessary for this.

The basis 'compliance with a statutory obligation' applies to, for example, the obligation to cooperate in tax audits. Additionally, Kop of Munt must comply with several statutory obligations in connection with its business operations, such as verifying customers' identities under the Money Laundering and Terrorist Financing (Prevention) Act.

The basis for collecting data on the website is to enable us to send our newsletter, contact visitors by phone or e-mail, improve the website, and tailor the supply of services and products to visitors.

D. Utilisation of third parties

Kop of Munt utilises third parties so that it can provide its services efficiently and securely. Such third parties include suppliers of software products and ICT systems, specialised consultants and other service providers.

These parties provide services under Kop of Munt's responsibility. If these parties necessarily must or may have access to your personal data, a data processing agreement will be concluded in which provisions are set out for ensuring that your personal data is processed properly and securely and kept confidential.

E. Transfer to third parties

Kop of Munt will never transfer your personal data to a third party for further processing without your express permission, unless it must do so pursuant to a statutory obligation. This may be the case, for instance, if an investigation is conducted by investigative bodies that have statutory investigative power.

F. Data subjects' rights

The GDPR is aimed at strengthening the privacy rights of data subjects, that is, the persons whose data is processed. Data subjects' rights are explained below.

Access

If you believe Kop of Munt is processing your personal data, you can request access to this data. Kop of Munt will then give you an answer on whether or not your personal data is being processed and any other information about the processing for which your personal data is used.

Rectification or erasure (strange word ... is 'deletion' perhaps better?)

If, after you gain access to the personal data which Kop of Munt is processing about you, it turns out that the data is incorrect, you can request rectification. You can also ask Kop of Munt to erase your data. Kop of Munt will grant this request, unless mandatory statutory impediments preclude it from doing so. Kop of Munt will inform you about whether your request for rectification or erasure will be carried out.

Restriction and objection to processing

You may always, on account of your specific situation, object to the processing of your personal data and ask Kop of Munt to restrict or stop the processing. If there are no statutory impediments, Kop of Munt will grant your request. Kop of Munt will inform you of its decision.

If you wish to exercise your rights, you can file a request in writing or by e-mail. Please see Section I for the contact information. We will always verify your identity before providing the requested data to you.

Cookies or similar technology on the website

Kop of Munt uses functional, analytic and tracking cookies. A cookie is a small text file which is saved in the browser of a visitor's computer, tablet or smartphone when the website is visited for the first time. Kop of Munt uses cookies with pure technical functionality. They ensure that the website works properly and that preferences are remembered. These cookies are likewise used to ensure that the website operates properly and optimally. Cookies are also placed to monitor surfing behaviour, so that customised content and advertisements can be offered. When visiting the website for the first time, the

visitor is told about these cookies, and permission to place them on the device is requested. The visitor can stop having cookies placed on the device by configuring the internet browser to no longer store cookies. In addition, cookies previously placed on the device may be removed. For more information, please see <https://veiliginternetten.nl/themes/situatie/cookies-wat-zijn-het-en-wat-doe-ik-ermee/>.

G. Technical and organisational security

Kop of Munt does everything it can to safeguard your privacy. Kop of Munt complies with the relevant laws and regulations, only processes personal data if this is absolutely necessary, and, if Kop of Munt no longer needs your data, it will be deleted. The retention period for your personal data depends on the purpose of the processing and statutory provisions.

All of Kop of Munt's employees have a duty of confidentiality and may only process personal data if they need this for their work. Kop of Munt's computer systems, ICT networks and office buildings have been secured at a level that is necessary, having regard to the nature and volume of the personal data to be processed. Kop of Munt requires the same level of security from organisations with which Kop of Munt works, such as software suppliers and network managers.

H. Security breach (data leak)

Despite all the technical and organisational measures, the possibility of a breach (data leak) can never be completely excluded. Kop of Munt has appointed an officer to whom employers and suppliers can report incidents which may be data leaks. The officer will immediately take up incident reports for further investigation and will implement the organisational and technical measures necessary to avoid further damage to data subjects or Kop of Munt.

I. Contact information

If you wish to learn more about your rights under the privacy laws and the way in which Kop of Munt handles your personal data, you can submit an information request to Kop of Munt's officer by e-mail (privacy@kopofmunt.com). The same applies if you have any complaints. Kop of Munt will respond to your question or request as soon as possible, but in any event within four weeks.

Amsterdam, April 1, 2023