

PRIVACY STATEMENT – BLÖMER ACCOUNTANTS EN ADVISEURS

At Blömer Accountants en Adviseurs B.V. ("Blömer"), we process personal data in the course of providing **our services**. This includes data relating to our clients, their employees, and other individuals associated with them. We may also collect personal data **online**. We are committed to minimising the data we process. This privacy statement explains how we collect, use and protect personal data. By using our services, requesting information from us, or visiting our website, you agree to the terms of this privacy statement.

1. WHICH PERSONAL DATA DO WE COLLECT?

- 1.1. **Service delivery:** the specific personal data relating to an identified or identifiable natural person ("personal data") that Blömer processes in the course of providing its services depends on the context of the engagement. In principle, Blömer collects only the personal data necessary to carry out its services, either received from the client or collected by Blömer itself during the provision of its services.
- 1.2. **Online:** Blömer may process the following types of personal data when its website is visited or used by individuals (hereinafter referred to as "visitors and/or users"): name, email address, company name, job title, telephone number, IP address, login details, interests and preferences, social media name, information about browsing and viewing behaviour, and, where applicable, location data and other cookie-related information.
- 1.3. **Special categories:** in certain cases, and only where legally permitted, the personal data Blömer collects may include special categories of personal data. This may include data related to diversity (such as information about racial or ethnic origin, political opinions, religious or similar beliefs, trade union membership, health data, and data concerning alleged or actual criminal offences).

2. PROCESSING OF PERSONAL DATA

- 2.1. **Legal basis:** the legal basis on which Blömer processes personal data depends on the purpose of the processing. The following legal bases may apply:
 - (i) **Performance of a contract:** personal data is processed in order to fulfil Blömer's obligations under an agreement with a client or to enter into such an agreement. Blömer includes terms relating to the use of personal data in its general terms and conditions, which can be found [here](#);
 - (ii) **Legal obligation:** personal data must be processed by Blömer in order to comply with a legal obligation, such as:
 - (a) conducting client due diligence or complying with other requirements under the Dutch Money Laundering and Terrorist Financing (Prevention) Act (*Wet ter voorkoming van witwassen en financieren van terrorisme* – "Wwft"). As part of this due diligence, which Blömer carries out pursuant to the Wwft and its internal policies, investigations must be conducted into the client, the client's ultimate beneficial owner (UBO), individuals associated with the client, and the origin of funds. In the context of these investigations, it may be necessary, among other things, to request and retain a copy of an identification

document and to carry out checks using various (public) sources, during which both personal data and special categories of personal data may be processed;

- (b) conducting an independence assessment; determining whether a particular service can be provided to a (potential) client by assessing possible independence conflicts and/or reviewing the background of (potential) clients;
 - (c) maintaining records for tax purposes;
 - (d) recording Blömer's professional activities in client files;
 - (e) providing information to governmental or law enforcement authorities, including supervisory authorities.
- (iii) **Legitimate interest:** personal data may be processed on the basis of a legitimate interest relating to Blömer's business operations and their optimisation, or in the legitimate interest of a third party, such as clients. A legitimate interest may exist, for example, in the following types of processing activities carried out by Blömer:
- (a) communicating with (potential) clients about Blömer's services, including activities related to sales, marketing, relationship management, and account management (i.e. managing existing client relationships). Examples include: (i) offering information or services to website visitors, (ii) sharing information about job vacancies and (iii) conducting and analysing marketing campaigns;
 - (b) delivering services, including the management and optimisation of efficient business operations;
 - (c) maintaining (financial) records;
 - (d) conducting client satisfaction surveys;
 - (e) protecting and maintaining IT systems;
 - (f) developing and improving Blömer's services.
- (iv) **Recruitment:** visitors to the website may submit a curriculum vitae (CV) to Blömer. Blömer processes this personal data for the following purposes: (i) for recruitment and selection purposes; and/or (ii) for communication purposes, such as arranging an introductory or job interview; and/or (iii) for assessing the suitability of the applicant for a role at Blömer.
- (v) **Consent:** in certain cases, specific and explicit consent is given to process personal data for a particular purpose, or Blömer may request such consent for specific processing activities. Consent can be withdrawn at any time by contacting Blömer at privacy@blomer.nl.

3. AUTOMATIC COLLECTION OF PERSONAL DATA

3.1. Blömer and its service providers may use cookies, web beacons and other technologies to automatically collect certain types of information during visits to the website or

through exchanged emails. This information is used to help Blömer improve the performance, usability and effectiveness of its online activities, and to measure the effectiveness of its marketing efforts.

- 3.1.1. **IP addresses:** an IP address is a unique numerical code used to identify a computer. It enables computers and servers to recognise and communicate with one another. Blömer records the IP addresses from which visitors and/or users appear to send messages. This is done for purposes of IT security and diagnostics. This information may also be used more broadly to analyse how Blömer's website is used and how it functions.
- 3.1.2. **Cookies:** when users visit Blömer's website, cookies are generally placed on their computer or other internet-enabled device. These cookies allow the website to recognise the device and serve various purposes. Visitors or users are presented with a cookie banner on the website that requests consent to place cookies. Below is a summary of the categories of cookies Blömer may use on its website and the impact that consenting to these cookies may have on certain website functionalities.
- (a) **Strictly necessary cookies:** these cookies are essential for the website to function properly. They cannot be disabled. In most cases, these cookies are only set in response to actions taken by the visitor and/or user that amount to a request for a service, such as setting privacy preferences or submitting a form. For example, if a visitor and/or user signs up to receive updates on a particular topic, cookies may be used to remember their data and preferences and display them again on return visits to the website. Visitors and/or users can configure their browser to block these cookies or to alert them when such cookies are being used. However, doing so may result in parts of the website not functioning properly.
 - (b) **Performance cookies:** performance cookies are used to collect data that helps Blömer improve the performance and efficiency of its website.
 - (c) **Functional cookies:** functional cookies are used to remember the preferences set by visitors and/or users; for example, how the website appears or behaves. If these cookies are not accepted, the user experience may be affected. Certain preferences may need to be reconfigured on each visit.
 - (d) **Targeting or marketing cookies:** targeting cookies are used to display content that matches the interests of visitors. They may also be used to limit how often a user sees particular marketing content and measure the effectiveness of marketing campaigns. If consent for targeting cookies is not provided, the user's device will not be tracked for marketing purposes.

Blömer uses performance cookies, functional cookies and marketing cookies primarily on the basis of consent that visitors and/or users can give and manage via the cookie banner on the website or by adjusting their browser settings. Some privacy-friendly performance cookies do not require prior consent. Where applicable, Blömer may place these cookies without obtaining consent. If a user wishes to change their cookie preferences, they can do so by deleting all cookies in their browser or by adjusting

settings via the cookie banner, where available. Further information on how to manage cookies can be found in the help section of your browser.

On individual web pages of the Blömer website, third-party tools and widgets are used to provide additional functionalities. When a visitor and/or user interacts with these tools or widgets, a cookie is typically placed on their device to facilitate the use of the service and to ensure that the interaction is displayed correctly on Blömer's web pages.

Cookies do not provide Blömer with access to the email address or any other directly identifiable information of visitors and/or users. However, Blömer's analytics reports may contain technical identifiers, such as IP addresses. These are used to determine the number of unique visitors to the website and analyse geographical trends in visitor and/or user origin. This data is not used to identify individuals.

- 3.1.3. **Conversion tracking:** Blömer uses conversion tracking via the LinkedIn Insight Tag. To enable this, the LinkedIn Insight Tag is integrated into Blömer's website, and LinkedIn places a cookie on the device of the visitor and/or user. Through this cookie, LinkedIn collects data such as IP addresses of website visitors and/or users, timestamps and events such as page views. This allows Blömer to perform statistical analysis of how the website is used and to continuously optimise its performance. Blömer only receives pseudonymised data from LinkedIn, which means individuals cannot be identified or traced by Blömer.

Further information about LinkedIn's conversion tracking can be found at: <https://www.linkedin.com/help/linkedin/answer/67595>. Please note that LinkedIn may store and process data in a way that allows it to be linked to the profile of the relevant user. LinkedIn may also use your data for its own advertising purposes when you visit its platform. For more information, see LinkedIn's privacy policy: <https://www.linkedin.com/legal/privacy-policy>. To opt out of LinkedIn's analysis of your behaviour and the display of interest-based recommendations, visit: <https://www.linkedin.com/psettings/guest-controls/retargeting-opt-out>.

- 3.1.4. **Google Analytics:** Blömer uses Google Analytics. More information about how Blömer uses Google Analytics can be found at:

<http://www.google.com/analytics/learn/privacy.html>

- 3.1.5. **Web beacons:** a web beacon is a small image embedded in a web page that allows certain data to be collected from the visitor's or user's device, such as IP address, the time the content was viewed, browser type and the presence of cookies previously placed by the same server. Blömer uses web beacons only in accordance with applicable law. Web beacons may be used, for example, to monitor the effectiveness of websites used by third parties to provide recruitment or marketing services, collect aggregate visitor statistics or manage cookies. Some web beacons can be disabled by refusing the cookies that enable them. If a visitor or user accesses the website after refusing cookies, the web beacon may still register the IP address, but the visitor or user will be treated as anonymous, and no cookie data will be stored.

- 3.1.6. **Embedded links:** some newsletters and other communications from Blömer contain embedded links that track how recipients interact with the message; for example, the

percentage of emails that are opened. Blömer collects this information to gain insight into the interests of its users and/or visitors, and to improve the user experience for future visitors and/or users.

- 3.1.7. **Location-based tools:** Blömer may collect and use the geographical location of a visitor's and/or user's computer or mobile device. This location data is collected in order to offer information about services that Blömer believes may be relevant based on geographic location and improve its location-based products and services.
- 3.1.8. **Social media widgets and applications:** Blömer's websites may include functionalities that allow users to share information via third-party social media applications, such as the Facebook "Like" button or the Twitter widget. These social media applications may collect and use information about how visitors and/or users interact with Blömer's website. Personal data provided through such applications is often collected and used by other users of the relevant social media platform. Such interactions are governed by the privacy policies of the companies providing these applications. Blömer has no control over and bears no responsibility for how these companies handle that information. For more information, please refer to the privacy policy of the relevant third party.
- 3.1.9. In addition, Blömer's websites may host blogs, forums, crowd-sourcing platforms, and other tools or services (collectively referred to as social media features). These features are intended to facilitate the sharing of knowledge and content. Any personal data submitted by visitors and/or users through these features will generally be shared with other users of the same feature (unless otherwise indicated at the point of collection). Blömer generally has limited or no control over how this data is used once shared.
- 3.2. **Children:** Blömer's policy is to never knowingly collect or retain personal data relating to individuals under the age of sixteen, except where necessary for the performance of a business services agreement.

4. **SHARING AND TRANSFER OF PERSONAL DATA:**

- 4.1. **Internal transfers within Blömer:** Blömer may share personal data with its branch in Pretoria, where this is necessary or appropriate. Other parts of the Blömer organisation may also be involved in delivering services; for example, hosting and supporting IT applications, conducting conflict checks, assisting in service delivery to (potential) clients and supporting other business operations as needed.
- 4.2. **Transfers to third parties:** Blömer will not share personal data with third parties unless it is necessary for Blömer's legitimate professional and business purposes, it is needed to respond to a request made by a visitor and/or user, or it is required or permitted by law or professional standards. Blömer may also transfer certain personal data outside the European Economic Area (EEA) to individuals working with or on behalf of Blömer, for the purposes described in this privacy statement and, where applicable, in a specific privacy notice. Blömer may also store personal data outside the EEA. In such cases, the data remains protected under contractual arrangements, such as agreements incorporating the European Commission's Standard Contractual Clauses for data protection.

4.3. Blömer does not disclose personal data provided by visitors and/or users to third parties for their own direct marketing purposes.

5. YOUR CHOICES

5.1. In general, visitors and/or users are not required to provide personal data to Blömer. However, there may be instances where Blömer requests certain personal data in order to provide additional information about its services or events. Blömer may also request consent for specific uses of personal data. Visitors and/or users are free to grant or refuse such consent. If a visitor and/or user consents to receiving certain informational services (such as a digital newsletter), they may unsubscribe at any time by following the instructions included in each communication from Blömer. Anyone who unsubscribes will be removed from the relevant distribution list, and Blömer will make reasonable efforts to delete the associated personal data.

6. YOUR RIGHTS

6.1. Where Blömer processes personal data, the individual to whom the data relates (the "data subject") has the following rights:

- (a) **Right of access and rectification:** the data subject has the right to access their personal data. This is also referred to as a Subject Access Request. If Blömer agrees that access is appropriate, it is required to provide the requested information. Before doing so, Blömer may ask the data subject to provide proof of identity. If the data held is inaccurate, the data subject has the right to request that Blömer correct the information.
- (b) **Right to object to processing:** the data subject has the right to object to the processing of their personal data where Blömer no longer has a lawful basis for processing.
- (c) **Other rights:** the data subject also has the right to request erasure of their personal data where it is no longer necessary for the purposes for which it was collected, request restriction of processing in certain circumstances and request copies of their personal data held by Blömer in electronic form.

6.2. Requests to exercise any of these rights can be submitted to Blömer at privacy@blomer.nl. Subject to applicable laws and professional obligations, Blömer will take all reasonable and practicable steps to respond to and comply with such requests.

7. DATA SECURITY AND INTEGRITY

7.1. **Security measures:** Blömer has implemented appropriate technical and organisational measures to protect personal data against destruction, loss, alteration, unauthorised disclosure or unauthorised access. Despite Blömer's efforts, it is not possible to guarantee complete protection against all potential threats. Blömer will take all reasonable steps to limit access to personal data to those who need to know it in the course of their duties. Anyone granted access to such data by Blömer is obliged to maintain confidentiality.

7.2. **Data retention:** Blömer will take reasonable measures to retain personal data only (i) for as long as necessary to comply with a request from a data subject, (ii) to meet legal, regulatory, internal business, or policy obligations, or (iii) until the data subject requests that the information be deleted. The specific retention period depends on the nature of the data and the circumstances under which it was collected.

8. LINKS TO OTHER WEBSITES

8.1. Blömer's website may contain links to other websites that are governed by privacy statements different from this one. For that reason, Blömer advises all visitors and/or users to review the privacy policy of each website they visit before providing any personal data.

9. CHANGES TO THIS PRIVACY STATEMENT

9.1. Blömer may update this privacy statement from time to time. When changes are made, the date at the bottom of the page will be updated accordingly. Any changes relating to the processing of personal data that may affect visitors, users or data subjects will be communicated via an appropriate channel, depending on the usual method of communication with those individuals. Continued use of Blömer's website and services following such changes implies that the visitor, user or data subject agrees to the updated privacy statement.

10. QUESTIONS ABOUT AND ENFORCEMENT OF THIS POLICY

10.1. Blömer is committed to protecting the online privacy of personal data. If you have any questions or comments regarding Blömer's handling of personal data, you can contact the firm at privacy@blomer.nl. This address can also be used to raise any concerns you may have regarding this privacy statement.

10.2. Within the Blömer organisation, Frank Verleg is, to the extent possible, responsible for ensuring compliance with privacy legislation, including the duty to inform and the facilitation of data subject rights.