

NAK AUDIT LTD

– PRIVACY POLICY & GDPR

Summary

This Privacy policy describes when and what personal data we gather about you, how we use such personal data, and who we give such personal data to. We may use personal data provided to us for any of the purposes described in this privacy policy or as otherwise stated at the point of collection. It also sets out your rights in relation to your personal data and who you can contact for more information or queries.

Introduction

NAK is strongly committed to protecting personal data, and this privacy policy details our approach on such issues. “NAK” refers to NAK AUDIT LTD (the Cyprus firm), the limited liability company registered in the Republic of Cyprus under registration no. 431460 and with its registered address at 44 Platonos Street, Agios Nektarios, 3090, Limassol, Cyprus. NAK is strongly committed to protecting personal data, and this privacy statement details our approach on such issues.

Personal data includes any information relating to an identified or identifiable living person. NAK processes personal data for numerous purposes, and the means of collection, lawful basis of processing, use, disclosure, and retention periods for each purpose may differ. Please refer to the various provisions of this privacy policy for specific information on particular processing activities.

NAK Privacy Policy is in line with the General Data Protection Regulation 2016/679 is a regulation in EU law on data protection and privacy in the European Union and the European Economic Area.

It follows the below *Six Core Principles*

The firm shall at all times comply with its data protection obligations under the GDPR, in keeping with the six core principles of GDPR that personal data shall be:

1. Processed lawfully, fairly and in a transparent manner (Lawfulness, Fairness and Transparency)
2. Collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purpose (Purpose Limitation)
3. Adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed (Data Minimisation)
4. Accurate and where necessary kept up to date (Accuracy)
5. Kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed (Storage Limitation)
6. Processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical and organisational measures (Integrity and Confidentiality).

Based on these principles, for each piece or type of personal data we hold, the firm is able to demonstrate on demand (i.e. accountability):

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- Why we are holding it;
- How we obtained it;
- The purpose/s we use it for;
- How long we will retain it;
- How secure it is in terms of its accessibility and data security; and
- On what basis we share it with any third parties.

Our role as Data Controller or Data Processor

The firm acknowledges that in accordance with GDPR and the guidance of the EU Article 29 Working Party, the firm may be a data processor where a corporate client determine the purposes and means by which the firm processes personal data, and the firm is a data controller where the firm determines the purposes and means by which it processes personal data.

The firm considers that it generally acts as a controller or processor in accordance with the following table*:

Type of Engagement	Controller or Processor
Accounts preparation and book keeping assignments for corporate clients	Processor and Joint Controller
Accounts preparation assignments for unincorporated clients	Controller
Corporation tax compliance & advisory assignments	Processor, Joint Controller
Personal Tax	Controller
Payroll Services	Processor, Joint Controller
Audit and Assurance Services	Controller

***Depending on the service agreement with the client, NAK acts as either data controller or data processor as agreed and always in compliance with relevant laws and regulations governing the services to be provided.**

NAK as the data controller means, that NAK is responsible for deciding how we hold and use personal information about you. We will process such data in accordance with the provisions of applicable Data Protection law. If you have any question regarding this privacy policy or how and why we process your data, please contact us at:

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Data Protection Officer
NAK AUDIT LTD
44 Platonos street, Agios Nektarios,
3090, Limassol, Cyprus
Email: info@NAK-enterprises.com
Phone: +357 25256767

Collection of personal data

When collecting and using personal data, our policy is to be transparent about why and how we process personal data. To find out more about our specific processing activities, please refer to the relevant sections of this statement.

Security

We have implemented generally accepted standards of technology and operational security in order to protect personally identifiable data and information from loss, misuse, alteration or destruction. In particular, we ensure that all appropriate confidentiality obligations and technical and organisational security measures are in place to prevent any unauthorised or unlawful disclosure or processing of such information and data and the accidental loss or destruction of or damage to such information and data.

When and how we share personal data and locations of processing

We do not share personal data with unaffiliated third parties except as necessary for our legitimate professional and business needs, for the purpose of executing your instructions or requests and/or as required or permitted by applicable legislation, professional standards or any applicable agreement between us. When we share data with others, we may, whenever required, put contractual arrangements in place to protect the data and to comply with our data protection, confidentiality and security standards.

In common with other professional service providers, we use third parties located in other countries to help us run our business. As a result, personal data may be transferred outside the countries where we and our clients are located. This includes to countries outside the European Union ("EU") and to countries that do not have laws that provide specific protection for personal data. We have taken steps to ensure all personal data is provided with adequate protection and that all transfers of personal data outside the EU are done lawfully. Where we transfer personal data outside of the EU to a country not determined by the European Commission as providing an adequate level of protection for personal data, the transfers will be under an agreement which covers the EU requirements for the transfer of personal data outside the EU, such as the European Commission approved standard contractual clauses. The European Commission approved standard contractual clauses are available [here](#).

Personal data held by us may be transferred to the following categories of persons:

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Other NAK member firms

~~As we are part of a global network with member firms around the world, personal data submitted to us may be transferred to other member firms of the NAK network of firms where this is necessary to meet the purpose for which you have submitted personal data to us. For details of our member firm locations, please click here.~~

Third party organisations that provide applications/functionality, data processing or IT services to us

We use third parties to support us in providing our services and to help provide, run and manage our internal IT systems. For example, providers of information technology, cloud based software as a service providers, identity management, website hosting and management, data analysis, data back-up, security and storage services. The servers powering and facilitating that cloud infrastructure are located in secure data centres around the world, and personal data may be stored in any one of them. Further details of these providers are included below.

Name	Role	Address
Google Ireland Limited	Business applications (such as email, documents and calendar)	Gordon House, Barrow Street, Dublin 4, Dublin, D04 E5W5 Data centres located in a number of locations around the world (EU, Chile, Singapore, Taiwan, USA)
Mega Ltd.	Cloud storage	Level 21, Huawei Centre 120 Albert St, Auckland New Zealand
Caseware (CMS Systems Solutions Ltd)	Financial statement preparation	Athinon 22, Strovolos 2040, Nicosia, Cyprus

Third party organisations that otherwise assist us in providing goods, services or information

On certain client engagements, we may engage or otherwise work with other providers to help us provide professional services to our clients.

Law enforcement, governmental or regulatory authorities or to other third parties as required by, and in accordance with, applicable law or regulation

We may also disclose personal data to respond to requests of the courts, governmental authorities or where it is necessary or prudent for compliance with

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applicable legislation, for criminal investigations or security purposes, for establishing, exercising or defending legal rights.

Children

We understand the importance of protecting children's privacy, especially in an online environment. The websites covered by this Privacy statement are not intentionally designed for or directed at children, and all users should be above the age of majority in their local country. We adhere to laws regarding marketing to children. We will not knowingly collect or maintain personal information about individuals under the age of 14, except as part of an engagement to provide professional services and only following the express consent of their legal guardian or parent.

Cookies

We use small text files called 'cookies' which are placed on your hard drives to assist in personalising and enriching your browsing experience by displaying content that is more likely to be relevant and of interest to you. The use of cookies is now standard operating procedure for most websites. However if you are uncomfortable with the use of cookies, most browsers now permit users to opt-out of receiving them. You need to accept cookies in order register on our website. You may find other functionality in the website impaired if you disable cookies. After termination of the visit to our site, you can always delete the cookie from your system if you wish.

Personal data collected via our websites will be retained by us for as long as it is necessary (e.g. for as long as we have a relationship with the relevant individual).

For further details on our cookies used by our website please refer to:

-online: nakaudit.com

- email us to provide specific privacy policy for our website at info@nakaudit.com

Complaints

If you have any questions or complaints about this Privacy Statement or the way we process your personal data, or would like to exercise one of your rights set out above please contact us using the options below.

You also have a right to lodge a complaint with the Data Protection Commissioner (the Cyprus data protection regulator). For further information on your rights and how to complain to the Data Protection Commissioner please visit this [page](#).

Individual's rights and how to exercise them

Individuals have certain rights over their personal data and data controllers are responsible for fulfilling these rights. Where we decide how and why personal data is processed, we are a data controller and include further information about the rights that individuals have and how to exercise them below.

Access to personal data

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You have a right of access to personal data held by us as a data controller and/or data processor. This right may be exercised by **contacting us** using the options below. We may charge for a request for access in accordance with applicable law. We will aim to respond to any requests for information promptly and in any event within the legally required time limits (currently 30 days).

Amendment of personal data

When we keep personal data submitted to us, we do not assume responsibility for verifying the ongoing accuracy of the content of personal information. When practically possible, if NAK is informed that any personal data processed by us is no longer accurate, we will make any appropriate corrections based on your updated information. If you would like to update any personal data you have submitted through this site, please do so via the original registration page or please **contact us** following the instructions below.

Unsubscribe/Withdrawal of consent

Where we process personal data based on consent, individuals have a right to withdraw consent at any time. We do not generally process personal data based on consent (as we can usually rely on another legal basis). Should visitors subsequently choose to unsubscribe from mailing lists or any registrations, we will provide instructions, on the appropriate webpage or in communications to our visitors.

Additional Rights

You have the *right to request the erasure* of your personal data under the following circumstances and we shall endeavor to accommodate such request whenever feasible:

- Where your personal data is no longer necessary in relation to the specific purpose for which it was originally collected;
- Where your consent is withdrawn (if such consent was used as a legal basis);
- Where you object to the processing and there is no overriding legitimate interest for continuing the processing;
- Where such erasure is necessary for compliance with a legal obligation.

You have the *right to restrict processing*. In the event that you choose to exercise this right, and provided that such request may not be overridden on legitimate grounds, we shall retain your data but restrict processing.

You have a right to *data portability* allowing you to obtain and reuse your personal data for your own purposes across different services.

Based on your *right to object* you have the right to object to processing based on legitimate interests or the performance of a task in the public interest and direct marketing.

Data retention

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The personal data you submit to us will only be retained for as long as is required for the purposes for which it was collected and as required by applicable law, our internal policies, our contractual relationship with you (if applicable) and the legitimate interests of the parties as more specifically stated in the specific processing activities.

Our processing activities:

➤ Corporate Clients (and individuals associated with our corporate clients)

Where we need to process personal data to provide professional services, we ask our clients to provide the necessary information to the data subjects regarding its use. Our clients may use relevant sections of this privacy statement or refer data subjects to this privacy statement if they consider it appropriate to do so.

Generally, we collect personal data from our clients or from third parties acting on the instructions of the relevant client.

Use of personal data

We use personal data for the following purposes:

- Providing professional services

We provide a diverse range of professional services (<https://www.nakaudit.com>). Some of our services require us to process personal data in order to provide advice and deliverables. For example, we will review payroll data as part of an audit and we often need to use personal data to provide global mobility and pensions services.

- Administering, managing and developing our businesses and services

We process personal data in order to run our business, including:

- managing our relationship with clients;
 - developing our businesses and services (such as identifying client needs and improvements in service delivery);
 - maintaining and using IT systems;
 - hosting or facilitating the hosting of events; and
 - administering and managing our website and systems and applications.
- Security, quality and risk management activities

We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures

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in place to monitor the quality of our services and manage risks in relation to client engagements. We collect and hold personal data as part of our client engagement and acceptance procedures. As part of those procedures we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

- Providing our clients with information about us and our range of services

Unless we are asked not to, we use client business contact details to provide information that we think will be of interest about us and our services. For example, industry updates and insights, other services that may be relevant and invites to events.

- Complying with any requirement of law, regulation or a professional body of which we are a member

As with any provider of professional services, we are subject to legal, regulatory and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.

We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive in the course of providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new NAK technologies and offerings. To the extent that the information we receive in the course of providing professional services contains personal data, we will de-identify the data prior to using the information for these purposes.

Data retention

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected (including as required by applicable law or regulation).

In the absence of specific legal, regulatory or contractual requirements, our baseline retention period for records and other documentary evidence created in the provision of services is 7 years.

➤ Personal Clients

Collection of personal data

Our policy is to collect only the personal data necessary for agreed purposes and we ask our clients only to share personal data where it is strictly needed for those purposes.

Where we need to process personal data to provide our services, we ask our clients to provide the necessary information to other data subjects concerned, such as family members, regarding its use.

Given the diversity of the services we provide to personal clients, we process many categories of personal data, including as appropriate for the services we are providing:

Contact details;

Business activities;

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Family information;

Income, taxation and other financial-related details; and

Investments and other financial interests.

For certain services or activities, and when required by law or with an individual's consent, we may also collect special categories of personal data. Examples of special categories include race or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; physical or mental health; genetic data; biometric data; sexual life or sexual orientation; and, criminal records.

Generally, we collect personal data from our clients or from a third party acting on the instructions of the relevant client.

Use of personal data

We use personal data for the following purposes:

Providing professional services

We provide a diverse range of professional services (<https://www.nakaudit.com>). Some of our services require us to process personal data in order to provide advice and deliverables. For example, we need to use personal data to provide individual tax advice, immigration services or pensions advice.

Administering, managing and developing our businesses and services

We process personal data in order to run our business, including:

- managing our relationship with clients;
- developing our businesses and services (such as identifying client needs and improvements in service delivery);
- maintaining and using IT systems;
- hosting or facilitating the hosting of events; and
- administering and managing our website and systems and applications.

Security, quality and risk management activities

We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to client engagements. We collect and hold personal data as part of our client engagement and acceptance procedures. As part of our client and engagement acceptance, we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

Providing our clients with information about us and our range of services

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With consent or otherwise in accordance with applicable law, we use client contact details to provide information that we think will be of interest about us and our services. For example, industry updates and insights, other services that may be relevant and invites to events.

Complying with any requirement of law, regulation or a professional body of which we are a member

As with any provider of professional services, we are subject to legal, regulatory and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.

We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive in the course of providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new NAK technologies and offerings. To the extent that the information that we receive in the course of providing professional services contains personal data, we will de-identify the data prior to using the information for these purposes.

Data retention

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected (including as required by applicable law or regulation).

In the absence of specific legal, regulatory or contractual requirements, our baseline retention period for records and other documentary evidence created in the provision of services is 7 years.

➤ **Business contacts**

Collection of personal data

NAK processes personal data about contacts (existing and potential NAK clients and/or individuals associated with them).

The collection of personal data about contacts and the addition of that personal data to the NAK systems is initiated by a NAK user and will include name, employer name, contact title, phone, email and other business contact details. In addition, the NAK systems may collect data from NAK email (sender name, recipient name, date and time) and calendar (organiser name, participant name, date and time of event) systems concerning interactions between NAK users and contacts or third parties.

Use of personal data

Personal data relating to business contacts may be visible to and used by NAK users to learn more about an account, client or opportunity they have an interest in, and may be used for the following purposes:

- Administering, managing and developing our businesses and services
- Providing information about us and our range of services
- Making contact information available to NAK users
- Identifying clients/contacts with similar needs

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- Describing the nature of a contact's relationship with NAK
- Performing analytics, including producing metrics for NAK leadership, such as on trends, relationship maps, sales intelligence and progress against account business goals

In addition, the NAK systems uses an algorithm to evaluate the strength of interactions between a NAK user and a contact. This ranking is primarily based on interaction frequency, duration, recency and response time.

NAK member firms do not sell or otherwise release personal data contained in the NAK systems to third parties for the purpose of allowing them to market their products and services without consent from individuals to do so.

Data retention

Personal data will be retained on the NAK systems for as long as it is necessary for the purposes set out above (e.g. for as long as we have, or need to keep a record of, a relationship with a business contact).

~~➤ Individuals who use our applications~~

~~We provide external users access to various applications managed by us. Such applications will contain their own privacy statements explaining why and how personal data is collected and processed by those applications. We encourage individuals using our applications to refer to the privacy statements available on those applications.~~

➤ Individuals whose personal data we obtain in connection with providing services to our clients

Collection of personal data

Our policy is to collect only the personal data necessary for agreed purposes and we ask our clients only to share personal data where it is strictly needed for those purposes.

Where we need to process personal data to provide our services, we ask our clients to provide the necessary information to the data subjects concerned regarding its use.

We collect and use contact details for our clients in order to manage and maintain our relationship with those individuals. Please refer to the Business contacts section of this privacy statement for more information about our processing of this type of data.

Given the diversity of the services we provide to clients (<https://www.nakaudit.com>), we process many categories of personal data, including:

Contact details;

Business activities;

Information about management and employees;

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Payroll and other financial-related details; and

Investments and other financial interests.

Generally, we collect personal data from our clients or from a third party acting on the instructions of the relevant client. For some of our services, for example, when undertaking a due diligence review of an acquisition target on behalf of a client, we may obtain personal data from that target's management and employees or from a third party acting on the instructions of the target.

Use of personal data

We use personal data for the following purposes:

Providing professional services

We provide a diverse range of professional services (<https://www.nakaudit.com>). Some of our services require us to process personal data in order to provide advice and deliverables. For example, we will review payroll data as part of an audit and we often need to use personal data to provide global mobility and pensions services.

Administering, managing and developing our businesses and services

We process personal data in order to run our business, including:

- managing our relationship with clients;
- developing our businesses and services (such as identifying client needs and improvements in service delivery);
- maintaining and using IT systems;
- hosting or facilitating the hosting of events; and
- administering and managing our website and systems and applications.

Security, quality and risk management activities

We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We monitor the services provided to clients for quality purposes, which may involve processing personal data stored on the relevant client file. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to client engagements. We collect and hold personal data as part of our client engagement and acceptance procedures. As part of our client and engagement acceptance, we carry out searches using publicly available sources (such as internet searches and sanctions lists) to identify politically exposed persons and heightened risk individuals and organisations and check that there are no issues that would prevent us from working with a particular client (such as sanctions, criminal convictions (including in respect of company directors), conduct or other reputational issues).

Complying with any requirement of law, regulation or a professional body of which we are a member

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As with any provider of professional services, we are subject to legal, regulatory and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.

We are continually looking for ways to help our clients and improve our business and services. Where agreed with our clients, we may use information that we receive in the course of providing professional services for other lawful purposes, including analysis to better understand a particular issue, industry or sector, provide insights back to our clients, to improve our business, service delivery and offerings and to develop new NAK technologies and offerings. To the extent that the information that we receive in the course of providing professional services contains personal data, we will remove the personal data prior to using the information for these purposes.

Data retention

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected (including as required by applicable law or regulation).

In the absence of specific legal, regulatory or contractual requirements, our baseline retention period for records and other documentary evidence created in the provision of services is 7 years.

➤ **Others who get in touch with us**

We collect personal data when an individual gets in touch with us with a question, complaint, comment or feedback (such as name, contact details and contents of the communication). In these cases, the individual is in control of the personal data shared with us and we will only use the data for the purpose of responding to the communication.

➤ **Directors and employees**

We collect personal data concerning our own personnel as part of the administration, management and promotion of our business activities.

Partners and staff should refer to the Employee Manual & Guidelines for information on why and how personal data is collected and processed.

➤ **Recruitment applicants**

~~When applying online for a role at NAK via the NAK careers website, applicants should refer to the information made available when applying for a job for details about why and how personal data is collected and processed.~~

~~For more detail about our recruitment processes, please visit our careers page at <https://www.NAK/en/careers.html>.~~

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➤ Suppliers (including subcontractors and individuals associated with our suppliers and subcontractors)

Collection of personal data

We collect and process personal data about our suppliers (including subcontractors and individuals associated with our suppliers and subcontractors) in order to manage the relationship, contract, to receive services from our suppliers and, where relevant, to provide professional services to our clients.

Use of personal data

We use personal data for the following purposes:

Receiving services

We process personal data in relation to our suppliers and their staff as necessary to receive the services. For example, where a supplier is providing us with facilities management or other outsourced services, we will process personal data about those individuals that are providing services to us.

Providing professional services to clients

Where a supplier is helping us to deliver professional services to our clients, we process personal data about the individuals involved in providing the services in order to administer and manage our relationship with the supplier and the relevant individuals and to provide such services to our clients (for example, where our supplier is providing people to work with us as part of a NAK team providing professional services to our clients).

Administering, managing and developing our businesses and services

We process personal data in order to run our business, including:

- managing our relationship with suppliers;
- developing our businesses and services (such as identifying client needs and improvements in service delivery);
- maintaining and using IT systems;
- hosting or facilitating the hosting of events; and
- administering and managing our website and systems and applications.

Security, quality and risk management activities

We have security measures in place to protect our and our clients' information (including personal data), which involve detecting, investigating and resolving security threats. Personal data may be processed as part of the security monitoring that we undertake; for example, automated scans to identify harmful emails. We have policies and procedures in place to monitor the quality of our services and manage risks in relation to our suppliers. We collect and hold personal data as part of our supplier contracting procedures. We monitor the services provided for quality purposes, which may involve processing personal data.

Providing information about us and our range of services

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Unless we are asked not to, we use business contact details to provide information that we think will be of interest about us and our services. For example, industry updates and insights, other services that may be relevant and invites to events.

Complying with any requirement of law, regulation or a professional body of which we are a member

As with any provider of professional services, we are subject to legal, regulatory and professional obligations. We need to keep certain records to demonstrate that our services are provided in compliance with those obligations and those records may contain personal data.

Data retention

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected (including as required by applicable law or regulation).

Personal data may be held for longer periods where extended retention periods are required by law or regulation and in order to establish, exercise or defend our legal rights.

➤ **Visitors to our offices**

We have security measures in place at our offices, ~~including CCTV~~ and building access controls.

~~There are signs in our office showing that CCTV is in operation. The images captured are securely stored and only accessed on a need to know basis (e.g. to look into an incident). CCTV recordings are typically automatically overwritten after a short period of time unless an issue is identified that requires investigation (such as a theft).~~

We require visitors to our offices to sign in at reception and keep a record of visitors for a short period of time. Our visitor records are securely stored and only accessible on a need-to-know basis (e.g. to look into an incident).

We also work at CLEAN DESK policy and no documents are left unattended at the employee's offices, but are stored in lockers after the necessary processing.

Visitors are not allowed to enter the working space only under special circumstances and only under supervision of a manager and/or director of the company. Visitors' meetings take place in conference rooms.

➤ **Visitors to our website**

Collection of personal data

Visitors to our websites are generally in control of the personal data shared with us. We may capture limited personal data automatically via the use of cookies on our website. Please see below for more information.

We receive personal data, such as name, title, company address, email address, and telephone and fax numbers, from website visitors; for example when an individual subscribes to updates from us.

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Visitors are also able to send an email to us through the website. Their messages will contain the user's screen name and email address, as well as any additional information the user may wish to include in the message.

We ask that you do not provide sensitive information (such as race or ethnic origin; political opinions; religious or philosophical beliefs; trade union membership; physical or mental health; genetic data; biometric data; sexual life or sexual orientation; and, criminal records) to us when using our website; if you choose to provide sensitive information to us for any reason, the act of doing so constitutes your explicit consent for us to collect and use that information in the ways described in this privacy statement or as described at the point where you choose to disclose this information.

Cookies

We use small text files called 'cookies' which are placed on your hard drives to assist in personalising and enriching your browsing experience by displaying content that is more likely to be relevant and of interest to you. The use of cookies is now standard operating procedure for most websites. However if you are uncomfortable with the use of cookies, most browsers now permit users to opt-out of receiving them. You need to accept cookies in order register on our website. You may find other functionality in the website impaired if you disable cookies. After termination of the visit to our site, you can always delete the cookie from your system if you wish.

Use of personal data

When a visitor provides personal data to us, we will use it for the purposes for which it was provided to us as stated at point of collection (or as obvious from the context of the collection). Typically, personal data is collected to:

register for certain areas of the site;

subscribe to updates;

enquire for further information;

distribute requested reference materials;

submit curriculum vitae;

monitor and enforce compliance with our terms and conditions for use of our website;

administer and manage our website, including confirming and authenticating identity and preventing unauthorised access to restricted areas, premium content or other services limited to registered users; and

aggregate data for website analytics and improvements.

Unless we are asked not to, we may also use your data to contact you with information about NAK's business, services and events, and other information which may be of interest to you.

Should visitors subsequently choose to unsubscribe from mailing lists or any registrations, we will provide instructions on the appropriate webpage, in our communication to the individual, or the individual may contact us by email to info@nakaudit.com.

Our websites do not collect or compile personal data for the dissemination or sale to outside parties for consumer marketing purposes or host mailings on behalf of third parties. If there is an instance

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– PRIVACY POLICY & GDPR

where such information may be shared with a party that is not a NAK member firm, the visitor will be asked for their consent beforehand.

Data retention

Personal data collected via our websites will be retained by us for as long as it is necessary (e.g. for as long as we have a relationship with the relevant individual).

For further details on our Privacy Policy of our website please refer to:

-online: nakaudit.com

- email us to provide specific privacy policy for our website at info@nakaudit.com