

Data protection declaration

The Dynafisc Frôté Group include the companies Dynafisc Frôté SA (rue Centrale 51, 2502 Bienne) and Dynafisc Frôté (Neuchâtel) SA (Faubourg du Lac 11, 2000 Neuchâtel), which are both fiduciaries (Advice for companies and entrepreneurs) located in Switzerland and subject to Swiss federal regulations on data protection, being specified that they are also obliged to maintain strict professional confidentiality.

Here, we inform you about the personal data we collect, and in particular the processing of this data and the purposes of the processing.

1 Who processes your personal data?

The data controller is the Dynafisc Frôté Group.

You can contact the company:

- by email: info@dynafiscfrote.ch
- by telephone: +41 32 328 31 41 (Bienne) / +41 32 724 35 07 (Neuchâtel)
- by mail: rue Centrale 51, 2502 Bienne or Faubourg du Lac 11, 2000 Neuchâtel

2 What data do we process about you?

We collect the following data directly from you:

- Identity (first name, last name, date of birth, sex).
This data is kept for 10 years after the end of the contractual relationship for legal reasons or for evidentiary purposes pending the expiry of the applicable limitation periods.
- Contact details (mailing address, email address, telephone number) and civil status.
This data is kept for 10 years after the end of the contractual relationship for legal reasons or for evidentiary purposes pending the expiry of the applicable limitation periods.
- Invoicing data (amount and due date of invoices, reminders, receipts). This data is kept for 10 years after the end of each accounting year, in accordance with Art. 958f CO.
- Correspondence (exchanges of emails, telephone reports, postal mail). This data is kept for 10 years after the end of the contractual relationship for legal reasons or for evidentiary purposes pending the expiry of the applicable limitation periods.
- Technical data (IP address, etc.). This data is kept for 12 months after their collection for technical reasons and the security of our IT facilities.
- Your bank details during transactions arising from our business relationships.
- Any other information that you have communicated to us in the context of the implementation of a mandate in your favor or of our discussions. For example, the contact details of the organization that employs you, or on behalf of which you are contacting us, data concerning your professional situation, data concerning your health, your financial situation, etc.

We also collect the following data as part of our fiduciary activity:

- For companies:
 - Legal form, share capital and paid-up capital, year of foundation of the company, external auditors (if applicable), turnover in Switzerland and abroad, annual turnover by area of activity, register no.;
 - Branch: Location of branch, company name, address, telephone, Internet, email, language of correspondence;
 - Information on the workforce: professional fields, number of employees and managers, percentage of positions;
- Financial information;
- Risk evaluation data;
 - Extracts from the register of prosecutions;
 - Management and control of the company;
 - Data on the natural persons / associates and members of management involved in the company: last name, first name, year of birth, nationality, position within the company, percentage of votes, information on activity in the company;
 - Data on companies and foundations with a stake in the company: company name, registered office, field, degree of participation;
 - Data on the contact person: last name, first name, date of birth, email and telephone number;
 - Information relating to the employment of persons exercising a management function with third-party companies and, where applicable, last name, first name, company, sector of activity, position within the company and rate of occupation of the position;
 - Data on shareholding reports
- Information related to payments;
- Data on mandates such as:
 - status, written records, contracts,
 - data on employees (salary, social insurance),
 - accounting and tax information,
 - sensitive personal data (such as data relating to health, religion, receipt of social assistance, lawsuits or bankruptcy).

We also collect the following data from third parties:

- Certain data from publicly available sources (e.g. debt collection register, land register, trade and companies register, press, internet).
- Certain data obtained from authorities and other third parties (for example in the context of administrative and judicial procedures).
- Data about you that people around you (family, legal representatives, etc.) provide us with, so that we can enter into or carry out contracts with you (e.g. address for deliveries, powers of attorney, data relating to compliance with legal regulations such as anti-money laundering and export restrictions, data from banks, insurance companies, distribution partners and other of our contractual partners regarding your use or provision of services (e.g. payments made), etc.).
- When carrying out the mandate, we also process the personal data that we collect from our correspondence with clients or third parties (in particular opposing parties, authorities, courts, their respective employees or other contact persons).

Personal data collected when a job application is made:

We occasionally publish job offers (for example on our website, on the corresponding portals, etc.). You have the option of sending us your application by mail or electronically. In the context of these applications and also in the case of unsolicited applications, your application data is stored and processed by us for the purposes of the application process.

If an employment contract is concluded at the end of the application procedure, we store the data transmitted in this context in your personal file for the purposes of the usual organizational and administrative procedure. This is done in compliance with legal obligations.

If an application is rejected, we delete the transmitted data.

Cookies

On our website, we use "cookies" that identify your browser or device. A "cookie" is a small text file that is transferred to your computer and saved by your browser when you browse our webpages. We use two types of cookies on our website:

- The first type are cookies linked to your session on our website, which are technologically necessary for the proper functioning of the site ("session cookies"). These cookies are automatically deleted as soon as you leave our website.
- The second kind are cookies that improve your experience on our website ("functional cookies"). These cookies are deleted after one year. As part of our banner on our website, you have the option to refuse the use of these functional cookies. However, we draw your attention to the fact that in this case you may not be able to use all the functions of our website to their full extent.

Social networks

We maintain a presence on social networks and process data about you in this context. We receive data from you, but the platforms may also analyze your usage and use data for their purposes. We currently use the platform below and we refer you to its data protection declaration at the link provided:

- LinkedIn: <https://fr.linkedin.com/legal/privacy-policy>

3 What is the purpose of our processing of your data?

We process your personal data in order to:

- Enter into and implement contractual relationships with you;
- Manage the fulfillment of the mandate given;
- Communicate with you by any suitable means of communication in order to answer your questions concerning our services, and to offer you our services and our assistance;
- Send you our Newsletters with your consent, it being specified that you can withdraw your consent at any time.
- Verify that our activities comply with the applicable legislation as well as with our internal regulations;
- Analyze risks, detect abuse, implement security measures and check that these measures are effective;
- Reply to your questions and requests relating to data protection, in particular where you wish to exercise any of your rights set out in law;

- Manage risks and conflicts of interest;
- Meet any legal obligations we may have in Switzerland.

We do not carry out algorithmic or automated processing of personal data on the basis of profiling.

4 What are the legal bases for the processing of your data?

Most of the processing that we implement is strictly necessary for us to enter into, fulfill and terminate upon completion our **contract** with you. Without this processing, we cannot guarantee the services we undertake to provide under the contracts.

Other kinds of processing are based on our **legitimate interest** or that of a third party. This applies particularly to processing for marketing and security purposes. The same applies to the defense of our interests in court and the management of disputes, in particular those without a contractual basis.

Certain processing may be required by Swiss or foreign legislation. If processing is not directly required by law, it will be based on our legitimate interest in complying with the **legal provisions** applicable to us.

Use of your personal data to send our Newsletters is based on your **consent**, which can be withdrawn at any time with effect for the future by email to info@dynamiscfrote.ch.

5 To whom do we provide your data?

Within the framework of the contractual relationship between you and us and for the other purposes stated in number 3 above, we provide all or part of your data to the recipients below. These process your data on our behalf, either jointly with us or under their own responsibility. Insofar as we are obliged to do so, we ensure that the recipients treat your data confidentially and in accordance with the applicable legal regulations and that your data is only used for the purpose of the service concerned.

- Contractual partners. We work with partners to provide you with the services stipulated in the contracts by which we are linked to you. We therefore communicate to them only the personal data concerning you which is absolutely necessary for the provision of their services. These partners may provide the following services: VAT analysis, tax analysis, insurance analysis, legal analysis, etc.
- Service providers. We work with a variety of service providers who allow us to implement some kinds of data processing and carry out certain activities. These include IT service providers, financial service providers (e.g. banks, insurers, financial intermediaries, online payment services). These service providers may act on our instructions as data processors, as joint data controllers if they work directly with us on certain processing operations, or as independent data controllers if we provide them with data to be processed for their own purposes.
- Tax authorities
- Administrative, criminal, judicial or arbitration authorities.

6 Do we transfer your data abroad?

We process personal data in Switzerland. We may also transmit this data to recipients (in particular clients, opposing parties or authorities) who in turn process the personal data in other

countries, including if these countries do not guarantee a level of protection comparable to Swiss law. On this last point, we will only do so on the basis of consent or standard contractual clauses. The same applies if the transmission of the data proves to be essential for the fulfillment of a contract or to assert legal claims.

A transfer abroad is only made if the implementation of the contract renders such a transfer necessary, and with your consent within the framework of the fulfillment of the mandate.

We draw your attention to the fact that we use an external IT service provider and a cloud provider whose servers are in Switzerland.

7 For how long do we keep your data?

We process your personal data for as long as required by the purposes of each kind of processing. These purposes include legal obligations to retain the data for specific periods as well as periods of retention that we have set for ourselves in order to protect our own interests (corporate governance, documentation and safeguarding of evidence). In all cases, when all retention periods have expired, your personal data is anonymized or destroyed.

Specific retention periods have been indicated in number 2 above for each category of personal data. However, these periods may be extended for technical reasons when the data in question is located in our long-term backup system. In such a case, we take all security measures to restrict access to backups to a very limited number of persons and to limit data processing to simple storage. We also undertake to irretrievably destroy the data in the backups as soon as technologically possible.

8 How do we protect your data?

The technical, organizational and legal measures necessary to preserve the security and confidentiality of your personal data are taken according in particular to the risks that the processing carried out has for you and the sensitive or otherwise nature of the data concerned. We are constantly striving to improve these measures in order to preserve the security of your personal data.

9 What are your rights concerning the protection of your data?

You have the right to:

- ask us for information about your personal data that is processed by us as well as a copy of said data (right of access);
- ask us to have incorrect or incomplete data corrected or completed (right of rectification);
- ask us to delete your data if there is no longer a valid reason justifying processing of this data (right of erasure);
- ask us to limit the processing of your data (right of limitation);
- withdraw at any time your consent to the data processing for which your consent has been requested (right of withdrawal);
- inform us at any time of your opposition to the processing of your personal data, unless, for example, legal grounds or our legitimate interest obliges or authorizes us to continue the processing (right of opposition).

10 How can you exercise your rights?

You can exercise your rights by contacting us directly (see number 1 below).

We reserve the right to request additional data in order to identify you, in particular by means of a copy of a valid official identification document.

To facilitate the processing of your request, we also ask you to indicate specifically which right(s) you wish to exercise, and their scope.

We will inform you of any conditions or restrictions that may apply to the exercise of your rights.

In order to limit paper waste when you request a copy of your personal data, we will make it available to you in digital format (as far as possible). In addition, please note that under applicable legal provisions, we may ask you for a fair financial contribution (maximum CHF 300) if your request causes disproportionate efforts to be made. You will be informed beforehand so that you can take a stance on this.

This declaration may be updated at any time. The version published on our website constitutes the most recent version and shall prevail.

Version last updated on: 08/31/2023 (translation of the French version which is the official Data Protection Declaration)