

Data protection declaration

In this data protection declaration, we, Progressia Fiduciary and Management Company Ltd (hereinafter Progressia), describe how we collect and process personal data. This data protection declaration does not constitute an exhaustive description; where applicable, other data protection declarations regulate other specific circumstances. For the purposes of this data protection declaration, personal data means any information relating to an identified or identifiable person.

1. Responsible body and contact

If nothing else is indicated in the individual case, Progressia is responsible for the data processing described here. Requests concerning data protection may be sent to us by post or e-mail, accompanied by a copy of the identity card or passport identifying the user: Progressia Fiduciary and Management Company Ltd, Rue Saint-Pierre 18, PO Box, 1701 Fribourg, Switzerland / Phone: +41 26 350 35 00 / office@progressia.ch.

2. Collection and processing of personal data

We process personal data in particular in the following categories.

- Data from customers to whom we provide or have provided services
- Personal data that we have received indirectly from our customers in the course of providing services
- When consulting our website
- When using our newsletter
- If you take part in one of our events
- When we communicate or when a visit takes place
- In the event of any other contractual relationship, e.g. as a supplier, service provider or consultant
- In the event of applications for a post
- When we are required to process data for legal or regulatory reasons
- Where we exercise our duty of care or defend other legitimate interests, e.g. to avoid conflicts of interest, prevent money laundering or other risks, ensure data accuracy, verify creditworthiness, ensure security or enforce our rights

You will find more detailed information in the description of the category of processing concerned in section 4.

3. Categories of personal data

The personal data we process depends on your relationship with us and the purpose for which we process the data. In addition to your contact details, we also process other information about you or people who have a relationship with you. Depending on the circumstances, this may also involve particularly sensitive data.

We collect the following categories of personal data depending on the purpose for which they are processed by us:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Customer information (e.g. date of birth, nationality, marital status, occupation, title, job description, passport or ID card number, AHV number)
- Risk management data (e.g. solvency information, commercial register data)
- Financial information (e.g. bank details)

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- Mandate data, depending on the mandate (e.g. tax information, articles of association, minutes, contracts, employee data (e.g. salaries, social insurance), accounting data, beneficial owner, ownership reports)
- Website data (e.g. IP address, device information (UDI), browser information, website use and analysis/use of plugins, etc.)
- Application details (e.g. curriculum vitae, work certificates)
- Marketing information (e.g. newsletter subscriptions)
- Security and network data (e.g. visitor lists, access controls, network and email scanners, telephone call lists)

Where permitted, we also collect certain data from publicly available sources (e.g. debt enforcement register, land registers, press, Internet) or receive data from our clients and their employees, the authorities, (arbitration) courts and other third parties.

In addition to the data that you provide to us directly, the categories of personal data that we receive about you from third parties include, in particular, data from public registers, data that comes to our attention in the context of administrative and legal proceedings, data relating to your professional functions and activities (so that, with your help, we can, for example, conclude and process business with your employer), data relating to you in correspondence and interviews with third parties, information about your creditworthiness, data about you that people close to you (family, advisor, etc.) have provided to us in the course of their dealings with you. We may also obtain information about you from public registers, from administrative and legal proceedings, from your professional functions and activities (so that, with your help, we can, for example, conclude and process contracts with your employer), from correspondence and interviews with third parties, from information about your solvency, from information about you that people close to you (family, advisor, legal representative, etc.) give us so that we can conclude or process contracts with you or by calling on you (e.g. references, your address for deliveries, etc.). references, your address for deliveries, powers of attorney), data relating to compliance with legal requirements such as the fight against money laundering and export restrictions, data from banks, insurance companies, distribution partners and other contractual partners of our organisation relating to the use or provision of services on your behalf (e.g. payments made, purchases made), data from the media and the Internet relating to you (insofar as this is indicated in a specific case, e.g. in the context of a survey), data relating to the use or provision of services on your behalf (e.g. payments made, purchases made), data relating to the use or provision of services on your behalf (e.g. insofar as this is indicated in a specific case, e.g. in the context of a survey). Data relating to use of the website (e.g. IP address, MAC address of smartphone or computer, data on your device and settings, cookies, date and time of visit to the site, pages and content consulted, functions used, referring websites, location data).

4. Purposes of data processing and legal basis

4.1. Provision of services

In the first instance, we process personal data that we receive from our customers and other contractual relationships with business partners, as well as from other parties involved.

Our customers' personal data includes the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail, other contact details)
- Personal details (e.g. date of birth, nationality, marital status, occupation, title, job description, passport or ID card number, AHV number, family situation, etc.)
- Risk management data (e.g. solvency information, commercial register data, sanction lists, specialised databases, Internet data)
- Financial information (e.g. bank details, investments or shareholdings)

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- Mandate data, depending on the mandate, e.g. tax information, articles of association, minutes, employee data (e.g. salary, social insurance), accounting data, etc.
- Particularly sensitive personal data: this may also include particularly sensitive personal data, such as data relating to health, data which may reveal religious opinions or information relating to social measures, particularly when we provide services in the areas of payroll processing or accounting

We process personal data for the purposes described, using the following legal bases:

- Conclusion or performance of a contract with or on behalf of the data subject, including preparation of the contract and any performance thereof (e.g. consultancy, fiduciary)
- Compliance with a legal obligation (e.g. when we assume our obligations as statutory auditors or when we are required to publish information)
- Preservation of legitimate interests (e.g. for administrative purposes, to improve our quality, ensure security, manage risks, enforce our rights, defend against claims or examine potential conflicts of interest)
- Consent (e.g. to send you marketing information)

4.2. Indirect processing of data from the provision of services

When we provide services to our customers, we may also process personal data from third parties or data that we have not collected directly from the individuals concerned. These third parties are generally employees, contact persons, family members or people who are in contact with customers or data subjects for other reasons. We need this personal data in order to fulfil contracts with our customers. This personal data is provided to us by our customers or by third parties appointed by them. It is the responsibility of our customers to inform third parties whose information we process for this purpose that we are processing their data. For this purpose, our customers may refer to this data protection declaration.

As regards the personal data of people in contact with our customers, this includes in particular the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail, other contact details, marketing data)
- Personal details (e.g. date of birth, nationality, marital status, occupation, title, job description, passport or ID card number, AHV number, family situation, etc.)
- Financial information (e.g. bank details, investments or shareholdings)
- Mandate data, depending on the mandate, e.g. tax information, articles of association, minutes, employee data (e.g. salary, social insurance), accounting data
- Particularly sensitive personal data: this may also include particularly sensitive personal data, such as data relating to health, data which may reveal religious opinions or information relating to social measures, particularly when we provide services in the areas of payroll processing or accounting

We process personal data for the purposes described, using the following legal bases:

- Conclusion or performance of a contract with or on behalf of the data subject (e.g. when we fulfil our contractual obligations)
- Compliance with a legal obligation (e.g. when we assume our obligations as statutory auditors or when we are required to disclose information)
- Preservation of legitimate interests, in particular our interest in providing an optimum service to our customers

4.3. Use of our website

To use our website, it is not necessary to divulge any personal data. However, each time the site is visited, the server collects a range of information about the user, which is temporarily stored in the server's log files.

When this general information is used, it is not attributed to a specific person. The collection of this information or data is technically necessary to display our website and to guarantee its stability and security. This information is also collected to improve the website and analyse your use of it.

This includes in particular the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Other information you send us via the website
- Technical information that is transmitted automatically to us or to our service providers, information relating to usage behaviour or website parameters (e.g. IP address, UDI, type of device, browser, number of clicks on the page, opening of the newsletter, clicking on links, etc.)

We process personal data for the purposes described, using the following legal bases:

- Preservation of legitimate interests (e.g. for administrative purposes, to improve our quality, to analyse data or to publicise our services)
- Consent (e.g. in the use of cookies or newsletters)

4.4. Use of the newsletter

If you subscribe to our newsletter, we use your e-mail address and other contact details to send you the newsletter. You can subscribe to our newsletter with your consent. To send you the newsletter, your full name and e-mail address are mandatory and are stored by us once you have registered. The legal basis for processing your data in connection with our newsletter is your consent to the newsletter being sent to you. You can revoke your consent at any time and unsubscribe from the newsletter.

4.5. Participation in events

When you take part in one of our events, we collect personal data in order to organise and run the event and, if necessary, to send you further information at a later date. We also use your information to inform you about other events. During these events, we may take photographs of you or film you, and publish these images internally or externally.

This includes in particular the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Personal information (e.g. profession, position, title, employer's company, eating habits)
- Photos or videos
- Payment information (e.g. bank details)

We process personal data for the purposes described, using the following legal bases:

- Performance of a contractual obligation with or on behalf of the data subject, including the preparation of the contract and its eventual performance (enabling participation in an event)
- Protection of legitimate interests (e.g. organising events, distributing information about our events, providing services, efficient organisation)
- Consent (e.g. to send you marketing information or to create visual material)

4.6. Direct communication and visits

When you contact us (e.g. by telephone, e-mail or chat) or if we contact you, we process the personal data required for this contact. We also process this personal data when you visit us. In this case, you may need to provide your contact details before your visit or leave them at reception. We will keep this information for a certain period of time in order to protect our infrastructure and information.

To organise telephone conferences, online meetings, video conferences and/or webinars ("Online-Meetings"), we use the "Zoom" or "Microsoft Teams" service in particular.

In particular, we process the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Secondary communication data (e.g. IP address, duration of communication, communication channel)
- Recordings of conversations, e.g. during video conferences
- Other information that the user uploads during the use of the videoconferencing service, provides or creates, as well as metadata used for the maintenance of the service provided. Further information on the processing of personal data, in particular by "Zoom" or "Microsoft Teams", can be found in the data protection declarations for these services
- Personal details (e.g. profession, position, title, employer's company)
- Time and reason for visit

We process personal data for the purposes described, using the following legal bases:

- Performance of a contractual obligation with or on behalf of the data subject, including preparation of the contract and any performance thereof (provision of a service)
- Preservation of legitimate interests (e.g. security, traceability and processing and management of customer relations)

4.7. Applications

You can send us your job application by post or via the e-mail address indicated on our website. Your application and any personal data you send us in this way will be treated as strictly confidential, will not be passed on to third parties and will only be used by us for the purpose of processing your application for a job with us. Unless you agree otherwise, once the application procedure has been completed, your application file will be returned to you or deleted/destroyed unless it is subject to a legal obligation to retain it. The legal basis for processing your data is your consent, the performance of the contract with you and our legitimate interests.

In particular, we process the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Personal details (e.g. profession, position, title, employer's company)
- Application file (e.g. covering letter, certificates, diplomas, curriculum vitae)
- Assessment information (e.g. recruiter's assessment, reference information, etc.)

We process personal data for the purposes described, using the following legal bases:

- Protection of legitimate interests (e.g. recruitment of new employees)
- Consent

4.8. Suppliers, service providers, other contractual partners

When we enter into a contract with you to provide a service, we process personal data about you or your employees. We need this data to communicate with you and to use your services. We also process this personal data to check whether there is any conflict of interest in relation to our activity as auditors and

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to ensure that our collaboration does not expose us to any unintentional risks, e.g. with regard to money laundering or sanctions.

In particular, we process the following information:

- Contact details (e.g. surname, first name, address, telephone number, e-mail address)
- Personal details (e.g. profession, position, title, employer's company)
- Financial information (e.g. bank details)

We process personal data for the purposes described, using the following legal bases:

- Conclusion or performance of a contract with or on behalf of the data subject, including preparation of the contract and any performance thereof
- Preservation of legitimate interests (e.g. prevention of conflicts of interest, protection of the company, exercise of legitimate rights)

5. Data transmission and processing

We only pass on your data to third parties if this is necessary to provide our service, if these third parties provide us with a service, if we are required to do so by law or the authorities or if we have an overriding interest in passing on the personal data. We will also pass on your personal data to third parties if you have given us your consent or authorised us to do so.

Not all personal data is transmitted in encrypted form by default. Unless explicitly agreed otherwise with the customer, accounting data, salary administration data, salary statements and salary certificates are transmitted in encrypted form.

The categories of recipients likely to receive personal data from us are as follows:

- Service providers (e.g. IT service providers, hosting providers, suppliers, consultants, lawyers, insurance companies)
- Third parties in the context of our legal or contractual obligations, authorities, public bodies, courts

We enter into contracts with service providers who process personal data on our behalf. By signing these contracts, they undertake to guarantee data protection. Most of our service providers are located in Switzerland or the EU/EEA. If data were to be transferred to other countries where the level of data protection is insufficient, this would be done on the basis of the EU's standard contractual clauses or other appropriate instruments.

6. Retention period for personal data

We process and store your personal data for as long as is necessary to fulfil our contractual and legal obligations or to achieve the purposes for which the data is processed, i.e., for example, for the duration of the entire business relationship (from the initiation, course and end of a contract) and beyond, in accordance with legal retention and documentation obligations. In doing so, personal data may be retained for the period during which claims may be asserted against our company (i.e. in particular during the statutory limitation period) and to the extent that we are required to do so by law or if legitimate business interests so require (e.g. for evidence and documentation purposes). As soon as your personal data is no longer required for the aforementioned purposes, it will be deleted or made anonymous as far as possible.

7. Data security

We take appropriate technical and organisational security measures to protect your personal data against unauthorised access and misuse, such as issuing guidelines, training, IT and network security solutions,

access controls and restrictions, encryption of data media and transmissions, pseudonymisation and controls.

8. Obligation to provide personal data

As part of our business relationship, you must provide us with the personal data that is necessary for the establishment and performance of the business relationship and for the fulfilment of the contractual obligations arising therefrom (as a general rule, you are not legally obliged to provide us with any data). Without this data, we are unable to enter into a contract with you (or the organisation or person you represent) or to perform it. The website also cannot be used if certain data enabling data traffic to be secured (e.g. IP address) is not disclosed.

9. Your rights

In connection with the processing of personal data by us, you have the following rights:

- Right of access to your personal data stored by us, as well as the right to be informed about the purpose of the processing, the origin and the recipients or categories of recipients to whom the personal data will be transmitted
- Right of rectification if your data is not correct or complete
- Right to limit the processing of your personal data
- Right to demand the deletion of processed personal data
- Right to data portability
- Right to object to the processing of data or to revoke consent to the processing of personal data at any time and without justification
- Right to lodge a complaint with the competent supervisory authority, insofar as this is provided for by law

To exercise these rights, please contact the address given in section 1.

Please note, however, that we reserve the right to apply the restrictions provided for by law, for example when we are obliged to retain or process certain data and we have an overriding interest in doing so (insofar as we can invoke it) or if we need to enforce our rights. You will be informed in advance if any costs are incurred.

10. Changes to the data protection declaration

We expressly reserve the right to amend this data protection declaration at any time.

Last modified: August 2023

In case of doubt, the French version of these Data protection declaration shall apply