



Data Protection Statement

PwC Luxembourg is the largest professional services firm in Luxembourg with a great appetite for technology and the use of the cloud environment. It strives to build trust in providing audit, tax and advisory services in ways that protect the information of its clients, people, and others with whom it does business through the design of its products and robust information security safeguards. PwC Luxembourg aspires to promote transparency through education initiatives, data protection principles and guidelines, and appropriate opportunities for choice, access, and correction with respect to personal information about data subjects.

This statement describes the minimum safeguards offered by PwC Luxembourg's Contractor regarding the processing of personal data of i) collected by Contractor from PwC (including those to which Contractor will have access) and/or ii) provided by Contractor or to which Contractor will allow access in the context of the agreement between Contractor and PwC Luxembourg (the "**Contract**") and for and for the sole purpose of the performance of the Contract (the "**Purpose**").

1. Definitions

- **Applicable Laws** means any laws, regulations and standards relating to the protection, privacy, confidentiality or security of personal data applicable to the Contract. They include the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data);
- **Data subjects, personal data, processing, controller and processor** have the meanings given to them in the General Data Protection Regulation;
- **PwC Luxembourg** means either PricewaterhouseCoopers (on its behalf and/or on the behalf of any other PwC entities in Luxembourg), PwC Regulated Solutions, PricewaterhouseCoopers Training Administration Service Centre or PricewaterhouseCoopers Academy S.à r.l.;
- **Contractor** means any supplier, service provider or subcontractor involved in the delivery and/or installation of supplies and/or the provision of services under the Contract. Contractor also mean any co-contractor or commercial partner pursuant a Contract.

2. Purpose of processing

Contractor shall process the personal data to the extent they are adequate, relevant and limited to what is necessary to the sole Purpose and shall ensure that the persons authorised to process the personal data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.

Contractor represents and warrants that it fully complies and shall remain fully compliant with the Applicable Laws in such a way that PwC Luxembourg could not incur any obligation or liability in this respect. The conditions defined in this clause are essential for the conclusion of the Contract.

PwC Luxembourg understands that Contractor may act as a controller. In this context,

- Contractor confirms that it alone determines the purposes of data processing for which it is controller, the means of achieving them as well as the applicable legal basis, so that PwC Luxembourg and Contractor can never be considered as joint controllers; and
- notwithstanding the foregoing, in no event shall Contractor subject the performance of the Contract to any additional obligations to the PwC Luxembourg users or the Data Subjects.

3. Type of personal data

Contractor may process the following categories of personal data:

- Identification data (e.g. name, surname or alias);
- Professional data (e.g. position, contact details or professional experience);
- Administrative data (e.g. identity documents, birthdate, gender or language);
- Relational data (e.g. relation history or attendance sheets);
- Financial data (e.g. tax data or transactional data);
- any other personal data as defined in the Contract.

4. Categories of data subjects

The personal data may concern the following data subjects:

- PwC Luxembourg's future, former or current employees and trainees and their relatives;
- PwC Luxembourg's clients' and potential clients' future, former or current employees and trainees and their relatives;
- PwC Luxembourg's agents, advisers and/or their personnel employed by or who deal or are otherwise associated with a PwC Luxembourg client or potential client or who are or may become involved in a transaction/contract with a PwC Luxembourg client or potential client; and
- PwC Luxembourg's service providers, Contractors and advisers and/or their future, former or current personnel and trainees, their relatives and any other individuals with whom PwC Luxembourg deals in connection with the provision, offer or preparation to provide PwC Luxembourg's goods or services and/or Contractor's goods or services to any organisation;
- any other data subject as defined in the Contract.

5. Security

Taking into account the state of the art, the costs of implementation and the nature, scope, context and purposes of processing as well as the risk of varying likelihood and severity to the rights and freedoms of natural persons, Contractor shall implement appropriate technical and organisational measures to ensure a level of security appropriate to the risk, in particular to protect the data from accidental or unlawful destruction, loss, alteration, unauthorised disclosure or access. Those measures shall include, inter alia, as appropriate:

- the pseudonymisation and encryption of personal data;
- the ability to ensure the ongoing confidentiality, integrity, availability of its processing systems;
- the ability to restore the availability and access to personal data in the event of an incident; or
- a process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing.

In this context, Contractor will take all appropriate and commercially reasonable measures, including, without limitation, access to personal data management (including logging), password management, physical security, network security, vulnerability and patch management, vulnerability testing and business continuity plan.

6. Data breach response

To the extent permitted by applicable laws, Contractor will inform PwC Luxembourg of any breach of security, or suspected breach of security, leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, the personal data without undue delay after becoming aware of such breach or suspected breach.

Such information will include: (i) a description of the nature of the incident; (ii) the name and contact information of a point of contact where additional information may be obtained; and (iii) a description of the measures taken or proposed to be taken to remedy the incident, including measures to mitigate negative effects. Where, and in so far as, it is not possible to provide the information at the same time, the information may be provided in phases without undue further delay.

7. Transfer of data

If the Contractor is based in the European Economic Area or in a country that ensures an adequate level of protection for personal data as determined by the European Commission (together the "**Adequate Area**"), it will not transfer or provide access to personal data out of the Adequate Area without first establishing a legal basis for such transfer and ensuring that the transfer meets the requirements set out in the Applicable Laws. Especially, no personal data may be transferred outside the Adequate Area except to recipients under a suitable agreement that contains the requirements of the Applicable Laws for such transfer (the "**Recipients**"). A copy of the applicable safeguards may be requested from Contractor at any time when Contractor processes personal data on behalf of PwC Luxembourg.

Should Contractor be not based in the Adequate Area, the standard contractual clauses available at <https://www.pwc.lu/scc-contractor-en> (the "**Clauses**") shall apply, depending of the applicable module, ipso facto to this statement. To this end, and prior to any data processing, Contractor shall duly complete annexes I to III of the Clauses. These annexes, once accepted by PwC Luxembourg, will have contractual value. For the purposes of the Clauses, PwC Luxembourg shall be considered as the data exporter and the Contractor as the data importer.

Contractor shall proactively, and in a best effort basis, assist PwC Luxembourg in its assessment of the effectiveness of the Clauses and engage its liability in providing it with a clear data flow chart and all necessary information on the access to data by public authorities, including in the field of intelligence in the destination country/ies (including the countries where the Recipients access the data) that is objective, reliable, relevant, verifiable and publicly available or otherwise accessible information.

Contractor certifies that (1) it has not purposefully created back doors or similar programming that could be used to access the system and/or data (2) it has not purposefully created or changed its business processes in a manner that facilitates access to data or systems, and (3) that national law or government policy does not require Contractor to create or maintain back doors or to facilitate access to data or systems or for Contractor to be in possession or to hand over the encryption key.

If PwC Luxembourg determines that there is anything in the information provided by Contractor that may impinge on the effectiveness of the Clauses, the parties shall consider if supplementary measures (such as pseudonymisation, transport and/or data-at-rest encryption, additional Contractor's commitments...) could ensure that the data transferred is afforded in the third country a level of protection essentially equivalent to that guaranteed within the EU.

Taking into account the information thus obtained and the uncertainties surrounding the potential application of the problematic legislation to the transfer, PwC Luxembourg may then unilaterally decide to suspend the transfer and/or to terminate the Contract without incurring any liability.

8. Commissioned processing of the personal data on behalf of PwC Luxembourg

When acting as a processor on behalf of PwC Luxembourg, Contractor agrees to process the personal data only on documented instructions from PwC Luxembourg, unless otherwise required to do so by Union or Member State law to which Contractor is subject; in such a case, Contractor shall inform PwC Luxembourg of that legal requirement before processing, unless that law prohibits such information on important grounds of public interest.

8.1 Assistance

Contractor shall assist PwC Luxembourg for the fulfilment of its obligations as required by the Applicable Laws, including, by:

- promptly responding to requests for exercising the data subject's rights;
- carrying out data protection impact assessments and conducting prior consultations with a supervisory authority or other government authority; and
- by providing all information necessary to demonstrate its own and PwC Luxembourg's compliance with the Applicable Laws without unreasonable delay.

8.2 Sub-processing

Where Contractor engages another processor for carrying out processing activities on the personal data, it shall inform PwC Luxembourg beforehand, thereby giving PwC Luxembourg the opportunity to object.

The same data protection obligations as set out in this statement shall be imposed by Contractor on that sub-processor by way of a contract or other legal act under Union or Member State law, in particular providing sufficient guarantees to implement appropriate technical and organisational measures in such a manner that the processing will meet the requirements of the General Data Protection Regulation.

Contractor is responsible for the conduct and performance of each sub-processor and is responsible for carrying out adequate due diligence and regular audits to make sure the sub-processor is and remains capable of providing the level of protection defined in this statement. Due diligence and audit trail shall be disclosed to PwC Luxembourg immediately upon request. Where a sub-processor fails to fulfil its data protection obligations, Contractor shall remain fully liable for the performance of that sub-processor's obligations.

9. Compliance with the Contract

PwC Luxembourg, when needed, may ask Contractor to make available to PwC Luxembourg all information necessary to demonstrate compliance with the obligations laid down in the Contract and shall allow for and contribute to audits, including inspections, conducted by PwC Luxembourg or another auditor appointed by PwC Luxembourg. Contractor shall immediately inform PwC Luxembourg if, in its opinion, an instruction infringes the Applicable Laws or other Union or Member State data protection provisions.

The right to audit may include the right to inspect Contractor's (including sub-processors') processes, systems, networks, facilities (for on-site inspections), data (including books and financial records), agreements with sub-processors, records of processing activities, infrastructure; it also includes the right to access the personal data located on Contractor's and sub-processors' systems.

Audit rights extend to any governmental offices or regulatory bodies (including the "*Commission Nationale pour la Protection des Données*" and the "*Commission de Surveillance du Secteur Financier*" in Luxembourg) with jurisdiction over PwC Luxembourg who have an unconditional audit right. Contractor hereby authorises such offices and bodies to share audit findings with PwC Luxembourg.



PwC Luxembourg shall pay reasonable costs of the audit, unless the results of the audit show that Contractor is in breach of its obligations under this statement, in which case Contractor shall reimburse PwC Luxembourg for the full cost of the audit. For transparency purposes, PwC Luxembourg may share the results of an audit without any restrictions.

10. Personal data provision by Contractor

When Contractor provides (or gives access to) personal data to PwC Luxembourg, PwC Luxembourg assumes that Contractor (and any stakeholders involved in the Contract, for which Contractor concerned stand surety), represents and warrants that Contractor complies with the Applicable Laws in connection with PwC Luxembourg's being recipient of the personal data (including the lawfulness of the data provision to PwC Luxembourg and, where applicable, collecting and managing the data subject's consent accordingly) and that Contractor will immediately inform PwC Luxembourg if the conditions above cease to be met.

For sake of clarity, the conditions, and modalities regarding the data processing by PwC Luxembourg, can be found on the following website: <https://www.pwc.lu/en/legal/privacy-statement.html#vers-fr>.

11. Data Protection Officer

PwC Luxembourg has appointed a Data Protection Officer who can be contacted at the following address: lu-data-protection-office@pwc.lu. Additionally, data subjects may exercise their rights under Articles 15 to 22 of the General Data Protection Regulation via the form at: www.pwc.lu/dataprotection-contact.

Upon the first exchange of personal data, Contractor shall communicate to PwC Luxembourg its Data Protection Officer's contact details, where applicable.

12. Duration and data retention

This statement shall be effective within the framework and for the duration of the Purpose. It may be updated from time to time. Contractor therefore undertakes to consult it regularly to ensure that it remains in compliance with applicable laws and regulations and with PwC Luxembourg's standards.

Upon its termination, at the choice of PwC Luxembourg, Contractor shall delete or return all the personal data to PwC Luxembourg and delete existing copies unless Union or Member State law requires storage of the personal data. When Contractor retains a copy of the personal data, Contractor warrants that it will ensure the confidentiality of such personal data and that it will not further use them after the termination of the Purpose.

13. Governing law

This statement and all matters arising from or connected with it are governed exclusively by the laws of Luxembourg and the exclusive venue of jurisdiction shall be Luxembourg-Ville.