

Privacy policy

(Automated translation – German version is legally binding)

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1. What is this privacy policy about?

Data protection is a matter of trust and your trust is important to us. Although we have not changed the handling of our personal data, due to the entry into force of the revised Data Protection Act on September 1, 2023, we publish a privacy policy on our website not only for our website visitors, but also for our customers.

It is important to us that you are fully informed about the processing of your personal data. It is important to us that you understand:

- what personal data we process about you;
- for what purpose we use your personal data;
- who has access to your personal data;
- how long we keep your personal data;
- what happens to your personal data after the end of our business relationship or after the statutory retention period.

This Privacy Policy applies to all of our services and activities, unless we provide you with separate privacy statements for them.

2. Who is responsible for the processing of your data?

A specific company is responsible under data protection law for data processing in accordance with this data protection declaration. This means that this company determines how the processing is carried out, for what purpose it is carried out and which principles are to apply to it. In principle, the following company is responsible for data processing in accordance with this data protection declaration:

artax Fide Consult AG
Gartenstrasse 95, P.O. Box
CH-4002 Basel

For inquiries regarding data protection, you can reach us as follows:

E-mail address: privacy@artax.ch
Phone: +41 61 225 66 66

3 What is "personal data" and what does "processing" mean

"Personal data" refers to data relating to an identified or identifiable person, i.e. data that allows conclusions to be drawn about that person's identity.

"Particularly sensitive personal data" are categories of personal data that are particularly sensitive, which is why their processing may be subject to special requirements. Personal data requiring special protection include, for example, data

revealing religion or political views, health data and data on criminal or administrative sanctions and social assistance.

In section 5 you will find details of the data we process within the scope of this data protection declaration.

"Processing" means any handling of personal data, in particular obtaining, storing, using, disclosing and deleting.

4 Who is affected by data processing by us?

Our data processing activities may in particular affect the following persons ("data subjects"):

- Persons who use a service from us;
- Third parties (such as family members in the case of tax returns, suppliers of clients in the case of financial accounting, etc.) who are legally related to the persons who use a service from us;
- Contact persons of our business partners;
- Employees of our customers with wage mandates.

5. What data do we process about you and for what purpose?

The data we process about you depends on your relationship with us. Depending on the occasion and purpose, we process different data from different sources. We primarily collect this data directly from you, e.g. when you place an order with us for our services or when you communicate with us.

We process personal data exclusively for the purpose of fulfilling contracts and in doing so comply with the legal requirements.

We primarily process the categories of data described below, although this list is not exhaustive. If data changes over time (e.g. in the event of a change of address or other mutation), we may retain the previous status in addition to the current status.

Master data

We refer to the basic data that we require in addition to the contractual data (name, address, e-mail address, telephone number) for the processing of our contractual and other business relationships or, if applicable, for marketing and advertising purposes (invitation to events, newsletter, etc.) as master data.

In the case of customers and other contractual partners who are companies, we process data about our contact persons, e.g. name and address, details of titles, function in the company, qualifications and, where applicable, details of supervisors and employees.

Tax data

We prepare tax returns for private individuals, sole proprietorships and legal entities.

As a rule, we receive the information required for this exclusively from you, in exceptional cases also from third parties with your consent.

Financial accounting data

Our services also include financial accounting. For this purpose, we process data about your debtors and creditors, any employees and bodies.

We receive the information we need for this from you, your suppliers and service providers, etc.

Payroll data

We also perform payroll accounting for our clients. For this purpose, we process data about the employees, which may also concern data that provide information about social security processes or involve any administrative sanctions or social assistance measures.

We receive the information for processing the payroll of your employees exclusively from you as well as from the responsible authorities.

Other data

We also collect data from you in other situations that we cannot describe exhaustively in this privacy statement.

For example, data is generated in connection with official or judicial proceedings (such as requests for files from tax authorities).

The data that we process in accordance with this privacy policy relates not only to our customers, but also in part to third parties (payroll accounting, tax returns of married couples and persons with children, etc.). If you transmit data to us via third parties, we assume that you are authorized to do so and that this data is correct and that you have informed the relevant persons about it. By transmitting data via third parties, you confirm this.

6. To whom is your data disclosed?

Our employees have access to your personal data, act according to instructions and are bound to confidentiality and secrecy when handling your personal data.

Furthermore, the following institutions may gain knowledge of your data:

Authorities

Where necessary for the fulfillment of the order, data will be passed on to authorities. This may also take place without your consent, in particular in the area of money laundering legislation

Service provider

We work predominantly with service providers in Germany in order to be able to provide our services. These services concern e.g. IT services and marketing services. Our servers (website, email, forms) are located in Switzerland and the necessary data is stored here.

We provide service providers with the **data required** for their services and ensure through our contractual agreements and appropriate instructions that data protection and confidentiality are also observed by the service providers for their part during the entire processing period.

Website

We typically use "cookies" and similar technologies (so-called log files) on our websites that can identify your browser or device. A cookie is a small file that is sent to your computer or automatically stored on your computer or mobile device by the web browser you use when you visit our website. This allows us to recognize you when you return to this website, even if we do not know who you are. In addition to cookies that are only used during a session and deleted after your website visit ("session cookies"), cookies can also be used to store user settings and other information for a certain period of time (e.g. two years) ("permanent cookies"). However, you can set your browser to reject cookies, store them for one session only, or otherwise delete them early. Most browsers are preset to accept cookies. We use persistent cookies to store user preferences (such as language) so that we can better understand how you use our offerings and content. If you block cookies, certain functionalities (such as language selection) may no longer work.

When accessing the artax website, the following data is stored in log files: IP address, date, time, browser request, and generally transmitted information about the operating system or browser. For statistical purposes, this data is evaluated anonymously, for example, to determine how many times the website is accessed on a given day. No personal evaluations take place. Since our website does not provide a login option, we cannot identify its visitors at all.

You can contact us with questions of any kind using the form provided on the website. In addition to the indication of the name and first name, the indication of a valid e-mail address is required so that we know from whom the request originates

and to be able to answer it. Further information can be given voluntarily. An e-mail is created from your request made in this way and sent to us. Thereafter, we process them in the same way as e-mail inquiries.

In connection with the web form, we use the reCAPTCHA service of Google LLC (1600 Amphitheatre Parkway Mountain View, CA 94043, USA). The test, which requires the user to perform an action (e.g. recognition of an image) that is difficult or impossible for a machine, is intended to ensure that your registration was performed by a human and not a robot. The following link will take you to Google's privacy policy: <https://policies.google.com/privacy?hl=de>.

Newsletter

If you would like to receive the newsletter offered on the website, we require a surname, first name and an e-mail address from you, as well as the selection of the desired language. Further data will not be collected. We use this data exclusively for sending the newsletter and do not pass it on to third parties.

We use the double opt-in procedure for registration. With this procedure, you first register on our website and then receive a confirmation email with a link. Only by clicking on this link you first confirm the correctness of your mail address and secondly give explicit consent to send the newsletter. Only after this confirmation, the recipient will be actively included in the corresponding distribution list.

You can revoke this consent at any time by unsubscribing from the newsletter free of charge. To do this, use the link to unsubscribe from the newsletter, which you will find at the bottom of every newsletter email.

For sending newsletters we use the software "CleverReach", which is offered by CleverReach GmbH & Co. KG (Mühlenstr. 43, 26180 Rastede, GER). CleverReach is a service with which the newsletter dispatch can be organized and analyzed. The data you enter for the purpose of receiving newsletters is stored on CleverReach's systems in Germany or Ireland. For more details, please refer to the CleverReach privacy policy at: <https://www.cleverreach.com/de/datenschutz/>.

CleverReach enables us to analyze the behavior of newsletter recipients. Among other things, we can analyze how many recipients have opened the newsletter message and how often which link in the newsletter was clicked.

The data you provide for the purpose of receiving the newsletter will be stored by us until you unsubscribe from the newsletter and will be deleted from our servers as well as from the servers of CleverReach and placed on a negative list after you unsubscribe from the newsletter.

In connection with the newsletter registration, we or CleverReach use the reCAPTCHA service of Google LLC (1600 Amphitheatre Parkway Mountain View, CA 94043, USA). Reference is made to the previous notice.

We use Google Analytics or similar services on our websites. This is a service provided by third parties that may be located in any country in the world (in the case of Google Analytics, it is Google Ireland (based in Ireland), Google Ireland relies on Google LLC (based in the USA) as an order processor (both "Google"), www.google.com), with which we can measure and evaluate the use of the website (not on a personal basis). Permanent cookies set by the service provider are also used for this purpose. The processing of your personal data by the service provider then takes place under the responsibility of the service provider in accordance with its data protection provisions. The service provider only informs us how our respective website is used (no information about you personally). Furthermore, you can use a browser plugin to prevent the information collected by cookies (including your IP address) from being sent to and used by Google Inc. The following link will take you to the corresponding plugin: <https://tools.google.com/dlpage/gaoptout?hl=de>.

Our website uses the map service of Google Maps. By using these services, you acknowledge the terms of use of Google and Google Maps as well as the privacy policy of Google and agree that Google may use personal data in accordance with the privacy policy <https://policies.google.com/privacy?hl=de>. The following link will take you to the terms of use of Google and Google Maps: https://www.google.com/intl/de/help/terms_maps.html.

We sometimes use third-party content on our website, such as videos from Vimeo (<https://vimeo.com/de>), map material from Google Maps (<https://www.google.com/maps>) and maps from Amcharts.com. This technically always requires that the providers of this content (hereinafter referred to as "third-party providers") perceive the IP address of the user.

It is possible that the third-party providers store the IP address, e.g. for statistical purposes. If you have your own account with such a third-party provider, personal identification may also be possible under certain circumstances (especially if you have not logged out before visiting our website). artax does not exchange any additional personal data with these providers. For more information, please refer to the respective privacy policies of these third-party providers.

We also include visible and invisible image elements in some of our newsletters and other marketing emails, where permitted, that allow us to determine if and when you have opened the email by retrieving them from our servers so that we can measure and better understand how you use our offers and

tailor them to you here as well. You can block this in your email program; most are preset to do so.

By using our websites and agreeing to receive newsletters and other marketing emails, you consent to the use of these techniques. If you do not want this, then you must set your browser or e-mail program accordingly.

7. Will your data be disclosed abroad?

As explained in section 6, not only do we process your personal data, but also, where applicable, our service providers, who are located in Switzerland wherever available.

Due to the use of the latest technologies (e.g. cloud solution), it cannot be ruled out that your data may be transferred abroad - even outside the EU or EEA.

The relevant countries may not have laws that protect your personal data to the same extent as in Switzerland or in the EU or EEA area (e.g. USA). We take precautions (or require our service providers to take precautions), where permitted by the contractual terms, to compensate for the weaker legal protection. For this purpose, the standard contractual clauses issued or recognized by the European Commission and the Swiss Data Protection and Information Commissioner (FDPIC) are usually applied (for more information and a copy of these clauses, see "Standard contractual clauses for controllers and processors in the EU/EEA (europa.eu)").

- **CleverReach (Newsletter)**
- **Google Analytics**
- **ReCAPTCHA (Google)**

With your consent, artax may also pass on data to foreign partners, insofar as this is necessary for the fulfillment of orders (e.g. preparation of a foreign tax return) for joint customers. An automatic exchange does not take place.

8. How long will your data be stored?

The statutory retention period for our records is generally ten years. In certain cases prescribed by law, even longer (e.g. certain tax documents, documents related to real estate).

9. What rights do you have?

In connection with our data processing you have the right:

- Request information as to whether and which data we process from you;
- Request corrections if data is inaccurate;
- object and request the restriction or deletion of data, unless we are obliged or entitled to further processing;
- request the release of certain personal data in a commonly used electronic format or the transfer to another controller;
- revoke consent to the extent that our processing is based on your consent.

Please note that certain requirements must be met in order to exercise these rights and that exceptions or restrictions may apply (e.g. to protect third parties or trade secrets). We will inform you accordingly if necessary.

If you wish to exercise any rights against us, please contact us in writing (see section 2).

10. Can this privacy policy be amended?

This privacy policy can be amended at any time. The version published on this website and linked in our emails is the current version.