GDPR PRIVACY NOTICE FOR EMPLOYEES AND CONTRACTORS

MAY 2018



PRIVACY NOTICE FOR EMPLOYEES AND CONTRACTORS

THE PURPOSE OF THIS DOCUMENT

BDO Limited ('we', 'us') are committed to protecting the privacy and security of your personal information.

This privacy notice describes how we collect and use personal information about you, how we protect this information and the choices you can make about how we use this information during and after your working relationship with us, in accordance with the Data Protection Legislation.

"Data Protection Legislation" means the General Data Protection Regulation (Regulation (EU) 2016/679 ("GDPR"); The Data Protection (Bailiwick of Guernsey) Law, 2017, as amended; and any legislation ratifying or otherwise adopting, replacing or supplementing the Data Protection Legislation in the UK or The Bailiwick of Guernsey respectively.

It applies to all current and former employees and contractors.

BDO Limited is a "data controller". This means we are responsible for deciding how we hold and use personal information about you. We are required under the Data Protection Legislation to notify you of the information contained in this privacy notice.

This notice does not form part of any contract of employment or other contract to provide services.

It is important that you read this notice, together with any other privacy notice we may provide on specific occasions when we are collecting or processing personal information about you, so that you are aware of how and why we are using such information.

Personal data or personal information means any information about an individual from which that person can be identified.

There are "special categories" of more sensitive personal data which require a higher level of protection.

1. THE INFORMATION WE COLLECT

We collect your personal information from a variety of sources, including information we collect from you directly such as when you apply for a job, during your employment or following termination of employment and information we collect about you from other sources, such as from references from previous employers and from pre-employment checks.

Certain personal information is required as a consequence of the contractual relationship we have with you when we employ you, to enable us to carry out our contractual obligations to you. Failure to provide this information may prevent or delay the fulfilment of these obligations.

2. HOW WE USE YOUR PERSONAL INFORMATION AND THE BASIS ON WHICH WE USE IT

We will only use your personal information when the law allows us to. The specific legal basis is dependent on why we are processing the information. Most commonly, we will use your personal information only in the circumstances listed in the MORE INFO panel.

3. CHANGE OF PURPOSE

We will only use your personal information for the purposes for which we collected it. If we need to use your personal information for an unrelated purpose, we will notify you and will explain the legal basis which allows us to do so. Please note that we may process your personal information without your knowledge or consent where that is required or permitted by law.

4. SENSITIVE PERSONAL INFORMATION

Sensitive categories of personal information require higher levels of protection. We need to have further justification for collecting, storing and using this type of personal information. We may process special categories of personal information in the circumstances listed in the MORE INFO panel.



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5. AUTOMATED DECISION MAKING

Automated decision making takes place when an electronic system uses personal information to make a decision without human intervention. We do not envisage that any decision will be taken about you using automated means. We will notify you in writing if this changes.

6. DATA RETENTION

We will only retain your personal information for as long as is necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any legal, accounting or reporting requirements. Details of retention periods for

different aspects of your personal information are available in our retention policy which can be found on the intranet.

7. YOUR RIGHTS OVER YOUR PERSONAL INFORMATION

It is important that the personal information we hold about you is accurate and current.

Please keep us informed if your personal information changes during your working relationship with us.

8. INFORMATION SHARING

We share your personal information with third parties, including third party service providers, regulators and other BDO entities and member firms, where required by law, where it is necessary to administer the working relationship with you or where we have another legitimate interest in doing so.

For example, payroll, pensions administration, benefits provisions and administration and some IT services are provided by third party service providers.

9. INFORMATION TRANSFER

Your personal information may be transferred to, stored, and processed in a country other than the one in which it was provided.

When we do so, we transfer the information in compliance with applicable data protection laws.

Where the transfer is to a country outside the EEA, or the Channel Islands, we use the European Commission's approved Standard Contractual Clauses.

If you wish to see a copy of the relevant mechanism that we use to transfer your personal information, please contact us using the contact details set out in Number 11.



10. CHILDREN'S PRIVACY

We may process personal information of your family members, including your children. When we do so, it will be in compliance with Data Protection Legislation as they apply to children.

11. CONTACT US

If you have questions about this privacy notice or how we handle your personal information please contact the firm's HR department, at Place du Pre, Rue du Pre, St Peter Port, Guernsey, GY1 3LL.

We are committed to working with you to obtain a fair resolution of any complaint or concern about privacy. If, however, you believe that we have not been able to assist with your complaint or concern, you have the right to make a complaint to The Office of The Guernsey Data Protection Commissioner, Guernsey's supervisory authority for data protection issues, using their website www.dataci.gg.

12. CHANGES TO THE PRIVACY NOTICE

A copy of this privacy notice is available on the BDO Intranet.

We may modify or update this privacy notice from time to time. You will be able to see when we last updated the privacy notice because we will include a revision date.

Changes and additions to this privacy notice are effective from the date on which they are posted.

Please review this privacy notice from time to time to check whether we have made any changes to the way in which we use your personal information.

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BDO is the brand name of the BDO network and for each of the BDO member firms.

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