

SIBA AND COMPANY
CHARTERED ACCOUNTANTS

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PRIVACY STATEMENT

Privacy Summary

This privacy statement applies to Siba and Company with offices situated at 308 High Street, Croydon, Surrey CR0 1NG.

Siba and Company is committed to protecting your information by handling it responsibly and safeguarding it using appropriate technical, administrative and physical security measures.

The privacy notice below explains what information we gather about you, what we use it for and who we share it with. It also sets out your rights and who you can contact for more information or queries.

Your personal information will be protected and handled with consideration for its confidentiality and Siba and Company will only disclose it as set out in the "To whom will we disclose your personal information?" section below.

In this Privacy Statement, we refer to handling, collecting, protecting and storing your personal information as 'processing'.

What personal information do we collect?

Siba and Company may collect personal information relating to you such as:

- name, gender, age and date of birth;
- contact information, such as address, email and mobile phone number;
- country of residence;
- lifestyle and social circumstances (for example, your hobbies);
- family circumstances (for example, your marital status and dependents);
- employment and education details (for example, the organisation you work for, your job title and your education details);
- Government identifiers (such as social security number, unique tax reference and passport details);

- financial and tax-related information (for example your income, investments and tax residency);
- information in any complaints you make;
- details of how you use our products and services;
- details of how you like to interact with us, and other similar information relevant to our relationship.

In order to provide services to you, Siba and Company may receive and also need to process personal information about you that may be considered special category (or “sensitive”) personal information (special category personal information is considered to include information about your health, racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data or sexual orientation). Special category personal information about you includes information that may be reasonably inferred from other information that we receive.

Where we receive special category personal information or other information from which special category personal information can be reasonably inferred, we will require explicit consent in order to process it.

How do we collect personal information?

Siba and Company may collect personal information about you in different ways:

- you may provide it directly to us;
- we may obtain it because of the services that Siba and Company provides or has previously provided;
- we may receive it from third parties, such as your employer/partnership, or a tax authority and/or other relevant authority/administrative bodies; or
- we may observe or infer it from the information you provide to us and/or the way you interact with us.

This personal information can be received in any manner, including in-person discussions, telephone conversations, and electronic or other written communications.

Without access to all the personal information that we need, we may be unable to provide or complete the services.

Where another party (such as a company or a partnership or any third parties acting on your or their behalf) provides your personal information to us, they must also comply with their obligations under the relevant privacy laws and regulations. If you believe that the entity for whom you work or a third party has not provided you with details of the personal information that it holds about you and/or has not obtained your authority to provide us with that personal information for processing as described in this Privacy Statement, then please contact such entity directly.

How do we use your personal information?

Siba and Company processes personal information about you to:

- establish or maintain our relationship with you;
- provide services to you and/or family member(s) or to the entity that has engaged us to provide the services; or
- keep you informed of services we think may be of interest to you.

We may also use your personal information for the purposes of, or in connection with:

- compliance with applicable legal, regulatory or professional requirements; or
- protecting our rights and/or property.

On what basis do we process personal information about you?

This Privacy Statement sets out the grounds upon which we rely in order to process your personal information.

We may use your personal information for the purposes outlined above because:

- a) where relevant, we have a contract with you to provide services and processing your personal information is necessary for the performance of such contract; or
- b) we have a legitimate interest in processing your personal information, which may be to:
 - provide services to you and/or to the entity that has engaged us to provide the services;
 - support the management of our client engagements;
 - keep you informed about relevant products and services and provide you with information, unless you have indicated at any time that you do not wish us to do so;
 - evaluate, develop or improve our services or products; or
 - protect our business interests. or
- c) we are subject to legal, regulatory or professional obligations.

To whom will we disclose your personal information?

In connection with one or more of the purposes outlined in this Privacy Statement, we may disclose your personal information to:

- those with whom you have requested us to share information, such as your spouse or civil partner.
- competent authorities, including courts and authorities regulating us, in each case to comply with legal, regulatory or professional obligations or requests.;
- vendors and administrative, support, infrastructure and other service providers handling your information on our behalf; in each case, such vendors and service providers will be contractually bound by confidentiality and privacy obligations consistent with the obligations in this Privacy Statement; or
- third parties to whom we disclose information in the course of providing services to you or to the entity that has engaged us to provide the services.

For further details about the transfers described above and the adequate safeguards used by Siba and Company with respect to such transfers, please contact us using the details below.

How do we keep your personal information secure?

We have in place reasonable commercial standards of technology and operational security to protect your personal information from loss, misuse and unauthorised access, disclosure, alteration or destruction. Only authorised personnel, with appropriate awareness of privacy obligations, are provided access to your personal information.

Sharing your personal information

In connection with any of the purposes outlined in the “How we use your personal information?” section above, we may disclose details about you to:

- third parties that provide services or online platforms to us;
- competent authorities (including courts and authorities regulating us);
- your employer and/or its advisers, or your advisers;
- anyone to whom we may transfer our rights and/or obligations under the Terms;
- other third parties that reasonably require access to personal data relating to you.

Transferring your personal information outside the UK

Information we hold about you may be transferred to other countries (which may include countries outside the European Economic Area (“EEA”)):

- which are linked to your engagement with us;
- from which you regularly receive or transmit information; or
- where our third parties conduct their activities.

These countries may have less stringent privacy laws than we do, so any information they hold can become subject to their laws and disclosure requirements, including disclosure to governmental bodies, regulatory agencies and private persons. In addition, a number of countries have agreements under which information is exchanged with other countries for law enforcement, tax and other purposes.

When we, or our permitted third parties, transfer your personal data outside the EEA, we will impose contractual obligations on the recipients of that data to protect your personal data to the standard required in the EEA. We or they may also require the recipient to subscribe to international frameworks intended to enable secure data sharing.

We may also transfer your personal data when:

- the transfer is to a country deemed to provide adequate protection of your personal data by the European Commission; or
- where you have consented to the transfer.

If we transfer your personal data outside the EEA in order circumstances (for example, because we have to by law), we will make sure it remains adequately protected.

We may share non-personal, anonymised and aggregated information with third parties for several purposes, including data analytics, research, submissions, thought leadership and promotional activity.

We may modify or amend this Privacy Statement from time to time at our discretion. When we make changes to this Privacy Statement, we will amend the revision date at the top of this document and the modified or amended Privacy Statement shall apply to you and your personal information as of that revision date.

How long will we keep your information?

We retain personal information as long as is necessary to fulfil the purposes identified in this Privacy Statement or (i) as otherwise necessary to comply with applicable laws or professional standards, or (ii) as long as the period in which litigation or investigations might arise in respect of our services.

Sending you marketing information

We may use your information from time to time to inform you by letter, telephone, email and other electronic methods, about similar products and services (including those of third parties) which may be of interest to you.

You may, at any time, request that we do not send such information to you by one, some or all channels, by writing to us.

Your duty to inform us of changes

It is important that the personal data we hold about you is accurate and current. Should your personal information change, please notify us of any changes of which we need to be made aware by contacting us, using the contact details below.

What are your rights in relation to your personal information?

You have various rights in relation to your personal information. In particular, you have a right to:

- obtain confirmation that we are processing your personal information and request a copy of the personal information we hold about you;
- ask that we update the personal information we hold about you, or correct such information that you think is inaccurate or incomplete;
- ask that we delete personal information that we hold about you, or restrict the way in which we use your personal information;
- withdraw consent to our processing of your personal information (to the extent our processing is based on your consent);
- ask us to stop or start sending you marketing messages at any time;
- obtain and/or move your personal information to another service provider; and
- object to our processing of your personal information.

Where our processing of special category personal information is reliant on your consent and you withdraw that consent, we will cease processing the relevant information for the purposes of providing our services and the effect may be that we are no longer able to provide the services.

However, we may still retain a copy of the relevant information for as long as necessary to comply with applicable laws or professional standards, or as long as the period in which litigation or investigations might arise in respect of our services.

To exercise any of your rights or raise any questions that you have about our use of your personal information please contact us using the details below.

Contact us

If you have any questions or concerns regarding this Privacy Statement or your personal information, please contact us by writing to Mr M Siba, Siba and Company, 308 High Street, Croydon, Surrey CR0 1NG, mirek@msiba.co.uk.

If you have any concerns about our use of your information, you also have the right to make a complaint to the Information Commissioner's Office, which regulates and supervises the use of personal data in the UK, via their helpline on 0303 123 1113. If you are not based in the UK, you have a right to complain to the EU Data Protection Authority ("DPA") in your jurisdiction. If you would like to be directed to the appropriate DPA, please contact us.