

PRIVACY POLICY (GDPR) AND THE RULES FOR THE USE OF COOKIES

This Policy is available at <https://kancelariamagnet.pl/> (hereinafter: Website).

INFORMATION ON THE PROCESSING OF PERSONAL DATA

1. Personal Data Controller

Please be advised that the controller of personal data submitted is: Kancelaria Magnet Sp. z o.o. [Magnet Office] with its registered seat in Kraków, ul. Sapalskiego 39, 30-399 Kraków, entered into the Register of Entrepreneurs of the KRS National Court Register under KRS entry number: 0000611739, NIP Tax Identification Number: 6762505368, REGON Statistical Number: 3641803880; share capital: PLN 235,000 (hereinafter: OFFICE).

2. Contact with the Personal Data Controller

Any issues related to your personal data, and in particular any questions, applications and claims you may submit in person, by e-mail or by letter.

All contact details regarding the OFFICE are on the Website in the CONTACT tab: <https://kancelariamagnet.pl/kontakt/>.

If you have any additional questions regarding the protection of your privacy, please contact us at the following e-mail address: biuro@kancelariamagnet.pl, this way we are able to respond to all your comments as quickly as possible.

3. Means of Protection

We process your data in accordance with the currently applicable law, including the provisions of Regulation (EU) 2016/6791 of the European Parliament and of the Council of 27th April 2016 on the Protection of Individuals with Regard to the Processing of Personal Data and on the Free Movement of Such Data, and repealing Directive 95/46/EC (hereinafter: GDPR).

The OFFICE uses adequate technical and organizational measures to ensure the protection of personal data being processed, appropriate to the threats and categories of data protected, and in particular, protects personal data against disclosure to unauthorised persons, collection by an unauthorised person, processing in violation of the Act and amendment, loss, damage or destruction.

The OFFICE hereby informs that it never asks for any personal data, except for those indicated in the Policy, and does not transfer, sell or lend the personal data collected to third parties, unless with the express consent

or at the request of the data subject, or at the request of public administration bodies authorised under the law.

4. Type and Recipients of Data, Legal Basis, Purpose and Period of Processing

We collect your personal data only when you voluntarily provide them to us, i.e. when:

- concluding an agreement with you for the provision of services covered by our offer and when taking steps before its conclusion (hereinafter: AGREEMENT WITH THE OFFICE), these data are then processed in order to perform the agreement that binds us, including (at your express request) establishing contact and cooperation via remote desktop;
- using the Website (hereinafter: USE OF THE WEBSITE);
- you contact us:
 - by the contact form available on the Website,
 - by other means of communication, i.e. telephone, e-mail or personal contact; (hereinafter: CONTACT WITH THE OFFICE);
- using our profiles on social networks (hereinafter: USE OF SOCIAL MEDIA), including the use of plug-ins on our Website;
- you contact the OFFICE in order to start the recruitment process to our team (hereinafter: RECRUITMENT).
- subscribing to the NEWSLETTER service, these data are then processed for the purpose of distributing the NEWSLETTER, on the terms set out in the NEWSLETTER REGULATIONS (hereinafter: NEWSLETTER);

USE OF THE WEBSITE

With each use of the Website, the server automatically saves only the so-called server logs, such as the name of the requested file, your IP address, the date and time of the call, the amount of data transferred and the Internet service provider submitting the query (access data), domain name, browser type, operating system type, and documents the so-called page call. These data are analysed only to ensure the proper functioning of the Website and to improve our offer.

The legal basis for such processing is Art. 6 section 1 letter f of the GDPR, i.e. our legitimate interest in the correct presentation of our offer and keeping statistics.

The recipients of the data described are employees and associates of the OFFICE, responsible for issues related to the operation of our Website, and entities providing us with the infrastructure enabling us to run the website, including IT specialists cooperating with us and the hosting provider.

AGREEMENT WITH THE OFFICE

In order to enable you to take advantage of our services, we must obtain access to your data enabling the conclusion and implementation of such an agreement, i.e. identification of you as a recipient, as well as access to data related to a specific service provided to you, or necessary for the purpose of settlement of the executed agreement (issuing an appropriate VAT invoice).

The person providing us with personal data is obligated to provide true and complete personal data not infringing the rights of third parties.

The legal basis for such processing is Art. 6 section 1 letter b of the GDPR, i.e. performance of an agreement to which the data subject is party, or taking action at the request of the data subject, prior to the conclusion of the agreement.

The recipients of the data described are employees and associates of the Office responsible for issues related to the implementation of the agreement and service recipients as well as entities providing us with IT infrastructure, including IT specialists cooperating with us and the hosting provider. The method of data storage is specified in the applicable internal Procedure for Control of Access to Documentation in Paper and Electronic Form.

The processing time of personal data provided to us for the purpose described is equal to the period of implementation of your order and any claims that may be related to it, as well as legal provisions imposing the obligation to store certain documents for a specified period (e.g. the Accounting Act, the Act of 1st March 2018 on Counteracting Money Laundering and Financing of Terrorism).

If you decide to use our services via remote desktop, our activities on your computer will be monitored by you, and you will be able to terminate the connection at any time. The Office does not save any data that it has obtained access to while connected to your computer.

CONTACT WITH THE OFFICE

During your contact with us, we only gain access to the personal data that you provide to us, e.g. name, surname, email address or telephone number. Please do not provide us with other personal data than necessary in order to answer the enquiry sent to us.

The choice of communication method and the scope of the data provided depend entirely on your decision, and the lack of provision thereof affects the possibility of using the selected method of communication, e.g. the contact form on the Website requires.

providing an e-mail address and without this information it is not possible to use it, however, e.g. during telephone contact, it is possible to obtain non-personalised information without providing your personal data.

Personal data are processed in order to enable contact with us (legal basis: Art. 6 (1) (f) of the GDPR, i.e. the implementation of the legitimate interests of the OFFICE in the form of communication with the person who sends us an enquiry.

The recipients of the personal data described are employees and associates of the OFFICE handling the enquiry and the IT service providers.

We will process your data for the shortest possible period of time from the date of submission of the enquiry, bearing in mind the time necessary to consider your request or application and any claims that may be related to a specific event being the cause of contact, as well as legal provisions imposing the obligation to store certain documents for a specified period of time.

RECRUITMENT

If you want to take part in the recruitment process for the positions we offer, you are asked to provide data, each time specified in the offer published on the Website in the CAREER tab (<https://kancelariamagnet.pl/kariera/>) and send them to the e-mail address: rekrutacje@kancelariamagnet.pl in the form of a CV and cover letter.

Please do not provide us with personal data other than those required to demonstrate your compliance with the conditions for participation in recruitment process and resulting from the provisions of law relating to the contract of mandate or contract of employment.

The person providing personal data is obligated to provide true and complete personal data not infringing rights of third parties.

Personal data are processed in order to conduct the recruitment process for the position selected by the applicant and offered by us.

The legal basis for such processing is Art. 6 section 1 letter b of the GDPR, i.e. taking action at the request of the data subject before concluding the agreement.

The recipients of the data described are employees and associates of the OFFICE responsible for issues related to recruitment and entities providing us with IT infrastructure, including IT specialists cooperating with us and the hosting provider.

The time of processing personal data obtained for the purposes of recruitment is equal to the duration of the recruitment process and any claims that may be related to it.

USE OF SOCIAL MEDIA

Our Office has profiles on social networks: Facebook and LinkedIn (hereinafter: Social Media), in addition, our website uses the so-called social plug-ins ("plug-ins") associated with our profiles on the websites indicated.

This means that by displaying our Website, your browser will establish a direct connection to the Social Media servers. The content of the plug-in is transmitted by the given service provider directly to your browser and integrated with the Website. Thanks to this integration, Social Media receives information that your browser has displayed our Website, even if you do not use this Media, including you do not have a profile registered there. Such information (including your IP address) is sent by your browser directly to the server of the Social Media provider and stored there. If you have logged in to one of the indicated social networks, the given social networking site provider will be able to directly assign a visit to our Website to your profile on a given social networking site. If you use a given plug-in, for example, you click the "Like" button or the "Share" button, the relevant information will also be sent directly to the server of the given service provider and stored there. This information will also be published on a given social network and will be shown to persons added as your contacts.

If you do not want social networking sites to assign the data collected during your visit to our website directly to your profile on a given website, you must log out of this web page before visiting our website. You can also completely prevent the plug-ins from being loaded on the website by using appropriate extensions for your browser, e.g. script blocking with "NoScript" (<https://noscript.net/>).

We process the data of persons who view, comment, like, follow or share our profiles on social media or the content published on these websites. We process personal data that you (due to the specific privacy settings in Social Media) have made available to us, i.e. e.g. name and surname, user name and public data made available through your profiles, cookies and statistics generated based on them. In the case of persons not registered on these websites, only anonymous statistical data are processed.

The OFFICE is a co-controller of the personal data of persons who use our profiles on Social Media in connection with their registered private profiles, however, it does not in any way affect the regulations regarding the rules for the processing of personal data by these entities.

The rules related to the processing of personal data by the Facebook provider, i.e. the company Meta Platforms Ireland Limited with its registered seat at the address 4 Grand Canal Square, Grand Canal Harbour, Dublin 2, Dublin, D02x525, Ireland, are controlled by the regulations available at the following address: <https://www.facebook.com/policy.php>.

The rules related to the processing of personal data by LinkedIn Ireland Unlimited Company based at the address Wilton Place, Dublin 2, (Ireland) being the LinkedIn provider for users of this website living in the European Economic Area and Switzerland are governed by the regulations available at the following address: <https://privacy.linkedin.com/en-pl?lr=1>.

Processing regarding the USE OF SOCIAL MEDIA takes place until you withdraw from interactions (specific or all) with a specific Social Medium or introduce appropriate changes to the privacy settings of your profile on these websites or delete the same.

The source of your personal data is you and the indicated websites (within the scope of your profile created there).

The legal basis for the processing of your personal data in connection with our social media profiles, as well as related to the use of plug-ins, is Art. 6 section 1 letter f of the GDPR, i.e. the implementation of our

legitimate interests in the form of marketing of our own services, including establishing and building positive relationships with supporters of our Office, enabling you contact us easily, as well as providing marketing and information messages.

The use of social media, including sharing personal data, is completely voluntary, and the scope, form and sharing of data depends only on each person using the same and their privacy settings.

The recipients of your personal data regarding the use of Social Media are: employees of our OFFICE, other users of Social Media, specified service providers in the form of Social Media and persons cooperating with the OFFICE in running our profiles on these websites.

LEGAL PROVISIONS

In the event that your personal data are processed to fulfil the legal obligation incumbent on the OFFICE, in particular the obligations set out in the Act of 29th September 1994 on Accounting, the Act of 1st March 2018 on Counteracting Money Laundering and Financing of Terrorism, processing is based on Art. 6 section 1 letter c). The legal provisions then define the scope, purpose, recipients and time of processing such data, and the Office only complies with the regulations that are binding on it.

NEWSLETTER

If you subscribe to our Newsletter, we will use your data in the form of the email address used to subscribe. The purpose of processing such data is sending you our newsletter on a regular basis - on the terms resulting from the Newsletter Regulations.

We will process your personal data until you unsubscribe, unless the purpose of the processing ceases earlier (i.e. we stop issuing the newsletter). You can unsubscribe from receiving the Newsletter at any time by sending us a message with relevant information or by using the appropriate link in the e-mail sent to you as part of the Newsletter distribution. Upon receipt of your resignation, the email address provided to us is removed from our newsletter database.

The legal basis for such processing is the performance of the agreement for the delivery of the NEWSLETTER to interested persons by providing information on the services offered, important events, legislative changes and decisions in the field of accounting and tax law. Newsletter subscription is tantamount to expressing your interest in this type of information and ordering such a service.

The recipients of the personal data described are employees and associates of the OFFICE responsible for issues related to the service of the Newsletter and entities providing us with the infrastructure enabling us to send the Newsletter, including IT specialists cooperating with us and the hosting provider.

MUTUAL CLAIMS

An indirect purpose of using your personal data may be to establish, pursue or defend claims (yours or ours). Relying on our legitimate interest in protecting our rights (legal basis: Art. 6 (1) (f) of the GDPR), we reserve the right to process personal data obtained and processed for another purpose, also to establish and pursue our claims or defend against your possible claims.

If such a situation takes place during or after the cessation of other conditions enabling us to lawfully process your personal data, then we will process your data for the period until the expiry of the statute of limitations for said claims, which varies depending on the legal basis on which they may be based. The recipients of such data, apart from us and our employees involved in resolving the dispute, will also be entities providing legal assistance to us.

5. Recipients of Personal Data

The recipients of the personal data obtained by us are only us, our employees and entities authorised as a result of the agreement concluded with us for entrusting the processing of personal data. When selecting contractors and associates, we take care of the appropriate level of security of your data. Access to your personal data may also be obtained by public administration authorities, which will be obligated to maintain the confidentiality of personal data and to process the same in accordance with the provisions on the protection of personal data and authorising them to such access.

The personal data processed by us are not transferred to countries outside the European Union and are not subject to profiling or any other form of automated decision-making.

6. Rights Related to the Processing of Personal Data

In terms of the personal data provided, you have the right to:

- require us to access and correct personal data - for this purpose it is necessary to contact our OFFICE;
- rectify, delete or limit the processing of personal data;
- object to the processing of personal data, in particular when we process them for direct marketing purposes (to the extent to which the processing is related to such direct marketing).

You can raise an objection in any way, e.g. by sending us a message to the e-mail address: biuro@kancelariamagnet.pl. The right to object does not apply in cases where we have obtained your consent to the processing of data or we process the same in order to perform the agreement binding on us or there is a legal obligation for the performance of which it is necessary to process your data, as well as when the processing is necessary to protect your vital interests.

- transfer data, if the basis for data processing is an agreement or consent of the data subject and the data are processed in an automated manner,

- delete personal data (right to be forgotten), unless other legal provisions apply that oblige the data controller to archive the data for a period specified by law,
- control the processing of personal data and obtain information about who is the controller of personal data, as well as obtain information on the purpose for which personal data are processed, the scope and method of their processing, the content and source of personal data processed, the method of sharing personal data, including the recipients or categories of recipients of personal data.

Processing is based on your consent. It is voluntary and you have the right to withdraw it at any time. Withdrawal of consent does not affect the lawfulness of the processing on its basis, prior to its withdrawal.

In the event of a breach of the provisions on the protection of personal data, you have the right to lodge a complaint with the President of the Office for Personal Data Protection.

The complaint should be directed to the following address: Biuro Prezesa Urzędu Ochrony Danych Osobowych ul. Stawki 2, 00-193 Warszawa, or via the Electronic Inbox (<https://uodo.gov.pl/pl/83/153>).

Personal data processed by us may only be shared or transferred after contacting us and the applicant submitting a request to transfer or share certain personal data, provided that it does not contradict with applicable law.

We do not change the data collected automatically (e.g. IP number), because they are not generated by us, and they are used for statistical purposes.

7. Cookies

The cookie banner is automatically displayed on the Website during the first contact with the user, and then, as a result of the user's activity, it is minimized and is continuously visible in the lower right corner of the screen (the "Cookies" button) - enabling the adaptation of the use of cookies to the preferences of the Website user and making it easier to familiarise with the scope and purpose of their use.

Cookies are IT data, and in particular small text files that are downloaded and stored by the browser software on the computer or other user's device. Cookies usually contain the name of the website they come from, their storage time on the end device and a unique number. Cookies allow for recognising the user's device and properly display the website tailored to their individual preferences.

Personal data collected using cookies may be gathered only in order to perform specific functions for the user, such data are encrypted in a way that prevents access by unauthorised persons.

The entity placing cookies on the user's end device and accessing them is Google LLC, 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA ("Google"), whereby the entity providing the Service in the European Economic Area and Switzerland is Google Ireland Limited, a company registered and operating under Irish law (registration number: 368047), with its registered seat at the address: Gordon House, Barrow Street, Dublin 4, Ireland (hereinafter: "Google").

Information on cookies used by Google, their names and the purpose for which they are used, as well as the time of their use, can be found at: <https://policies.google.com/technologies/cookies>.

The Google Maps API we use is a map service provided by Google to display an interactive driving map and create driving directions or to help you find our Office. When using Google Maps, information about your use of our Website (including your IP address) may be transferred to Google servers in the United States and stored there by Google.

For more information on the GoogleMaps privacy policy and terms related to the use of the web platform, please visit the following website https://www.google.com/intl/eng_eng/help/terms_maps.html and <https://policies.google.com/privacy?hl=eng>.

Please note that in many cases web browsers automatically allow cookies to be stored on the user's end device, the user may change the cookie settings in the browser, including completely disable the possibility of saving them, however, some cookies may be necessary for the proper functioning of the website.

In order to make the appropriate settings, we recommend that you read the user manual or help issues of your web browser.

You can prevent the recording of the data collected by cookies regarding your use of our website (including your IP address) by Google, as well as the processing of these data by Google, if you download and install the browser plug-in under the link: <https://tools.google.com/dlpage/gaoptout?hl=pl>.

As an alternative, instead of installing the browser plug-in, you can also click on this link to disable Google Analytics data collection on our website. An opt-out cookie will then be stored on your end device. If you delete cookies, you must click on the link above again.

8. Changes to the Privacy Policy

We reserve the right to change this Privacy Policy if required by the technical solutions we use or a change in the law. In the event of a change in the current privacy policy, appropriate modifications to the above provision will be made, and the current version of the privacy policy will be each time posted on our website.

Deletion of data, limitation of their processing, objection to their processing resulting from your request may result in the inability to use the functionalities of the Website, plug-ins or our profile in Social Media - depending on your request.