
PRIVACY POLICY

SiPaFid SA, ("**Company**") collects personal data (as defined below) in accordance with applicable laws and regulations, in particular the Swiss Federal Act on Data Protection ("**FADP**") and the General Data Protection Regulation (EU/2016/679) (General Data Protection Regulation, "**GDPR**"), both defined as "**privacy regulations**".

Definitions

In accordance with the privacy regulations, the terms below have different meanings:

- "**Personal Data**" includes any information relating to an identified or identifiable natural person.
- "**Data Subject**" is an identified or identifiable natural person.
- "**Processing**" shall mean any operation or set of operations, whether or not by automatic means, which applies to (groups of) personal data, including collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, diffusion, communication by transmission, dissemination or any other form of disclosure, alignment or combination, restriction, erasure or destruction.
- "**Sensitive personal data**" are personal data worthy of special protection: (i) data concerning religious, philosophical, political or labour unions, (ii) data concerning health, the intimate sphere or racial or ethnicity, (iii) genetic data, (iv) biometric data that uniquely identify a natural person, (v) data concerning administrative and criminal prosecutions and sanctions, (vi) data concerning social assistance measures.

Data controller

The data controller is SiPaFid SA, Via Ferruccio Pelli, 13 6900 Lugano - Switzerland. E-mail address of the data controller: [patric.simioni@sipafid.ch].

Type of personal data acquired, purpose, legal basis and data retention

The data are collected and managed for the purposes and within the times indicated below:

Data	Mode of data acquisition	Purpose of the treatment	Legal basis of the treatment	Data retention time
Technical data, such as IP address, browser characteristics (type, language, installed plug-ins, etc.).	Automatic during the visit of the website	Visit of the website by the user	Predominant private interest	During the website visit
Personal data for the fulfilment of professional mandates assigned concerning tax declarations and other professional	Upon conclusion of the professional mandate	Offer of professional services in taxation	Fulfilment of contractual obligations	10 years

services required (e.g., identification documents, list of personal income assets, list of personal real estate properties, criminal records etc.)				
Health insurance cost certificates	Upon conclusion of the professional mandate	Offer of professional services in taxation	Fulfilment of contractual obligations	10 years
Personal data relating to criminal or administrative proceedings	Upon conclusion of the professional mandate	Offer of professional services in taxation	Fulfilment of contractual obligations	10 years

The Company may collect certain sensitive personal data when making tax declarations, it may collect health insurance certificates and data concerning administrative and criminal procedures and sanctions coming into possession of personal data relating to health and criminal procedures.

In these cases, the Data Subject is expected to explicitly accept and give consent to the processing of these sensitive data. A specific clause is contained in the professional service contracts.

To whom will the data collected be communicated?

We will only disclose your personal data if we are obliged to do so in order to comply with our legal or regulatory obligations, for business or administrative reasons or because you have asked us to do so. This probably also includes disclosure:

- within the Company;
- to third parties who process personal data on our behalf (IT system providers and other service providers);
- to any government, regulatory agency, enforcement or exchange body or court that so requires under applicable law or regulation.

Can the Company transfer data to a third country and/or international organisations?

The data collected by the Company are stored in Switzerland. Should we transfer your data outside Switzerland, we will ensure that in the first instance the data is stored in countries that guarantee adequate protection of personal data, such as member states of the European Economic Area. If this is not possible, we will ensure that the provisions of the applicable legislation on the transfer of personal data to third countries are complied with in all cases.

How we protect your personal data

The security of your personal data is important to us and we use various technical and organisational measures to protect it.

We are committed to safeguarding and protecting personal data by taking appropriate measures against accidental or unlawful destruction, loss, alteration or unauthorised disclosure.

Rights of the interested parties

Under the privacy regulations, users have a number of rights in relation to their personal data. They have the right to request access, correction or deletion of such information, the right to limit or oppose the processing and, under certain circumstances, the right to data portability.

If a user has given his or her consent to the processing of his or her data, he or she has the right (under certain circumstances) to revoke this consent at any time.

If you wish to exercise the above rights, please send an e-mail to patric.simioni@sipafid.ch.

We try to answer you within a maximum of one month, although we reserve the right to extend this period for more complex requests. We also reserve the right to charge a reasonable administration fee for any manifestly unfounded or excessive requests for access to personal data and for any additional copies of personal data requested.