
STUDIO SONATO
CORPORATE AND TAX CONSULTING
CHARTERED ACCOUNTANTS

Re: Disclosure and request for consent to personal data processing (pursuant to articles 13 and 23 of Legislative Decree 196/03 “Personal Data Protection Code”)

Messrs. _____

To all intents and purposes of Legislative Decree No. 196/03 “Personal Data Protection Code” (hereinafter “Code”), we inform you that your data shall be processed according to correctness, lawfulness and transparency principles so as to ensure your confidentiality and more in general your rights. The Office holds your personal data provided by you directly (including telephone numbers, post and electronic addresses, contacts, bank data, tax data, accounting data) or collected at third parties (e.g. chambers of commerce) during the relationship.

To this end, and in order to allow you to assess in the most suitable and aware manner how your personal data shall be processed, we inform you as follows:

- 1) Your data shall be processed exclusively for purposes strictly connected with the task you have entrusted to us (administrative services), including but not limited to:
 - keeping of book entries required by the accounting regime you are subject to;
 - filling out the tax forms: UNICO REDDITI, 730, 770, IMU, VAT, IRAP, INTRASTAT and other tax returns in general;
 - filling out questionnaires and sector-specific surveys;
 - electronic transmission of tax returns;
 - payment of taxes, rates and fees through a taxpayer assistance center and/or through a banking and/or postal service and in case from these persons to others using the data in the course of activities strictly connected with, and instrumental to, making payment of taxes, rates and fees;
 - filling out the forms for tax withholdings limited to the boxes that do not apply to employees and those that apply to employees e-filing their Unified Tax Return through our company using data received from third parties you entrusted with drawing up the paperwork related to employees;
 - files related to Tax Litigation or pre-litigation proceedings such as assessments to be settled due to failure to challenge, due to acceptance or judicial settlement in the course of litigation;
 - transmission of circulars related to the mandate being received;
- 2) Processing shall take place through automated and paper-based tools or by inputting your data in special files and/or preserving data on hardcopy. In particular, your personal data shall be used to produce deeds, documents, statements, etc. as are required for the mentioned purposes according to your requests and the nature of the task being granted.
- 3) Processing – in strict and necessary connection with the obligations, tasks and purposes being specified – may concern both nonsensitive personal data and data the Code holds as sensitive (“personal data that may identify a subject by race and ethnic

group; by religious or philosophical beliefs or other creeds; by political opinion; or by affiliation with a political party, trade unions, associations or organizations committed to a religious, philosophical, political or trade union purpose, as well as personal data revealing the state of health or sexual orientation” and judicial data) . You will be asked to provide personal data only (nonsensitive or, in case, even sensitive) strictly necessary to carry out the task you entrust to us, and for the purpose of ensuring the best protection of your rights and interests.

- 4) You are under no obligation whatsoever to transmit any of your data. However, by virtue of law or contractual terms, any refusal on your part to transmit some data may make it impossible for us to complete an assigned task or even to initiate between us a professional relationship.
- 5) As part of the above-mentioned purposes, obligations and tasks, your personal data, sensitive or otherwise, may be notified following inspections or checks to all supervisory bodies so as to assess that the obligations as per the above-mentioned purposes have been duly met. Moreover, part of the data in our possession has to be notified to:
 - the Labor Consultant or Trade Association or another Chartered Accountant or Data Processing Center that meets the obligations of drawing up the “pay-packets” and payment of contributions upon your assignment.
 - U.I.F. (Financial Information Unit) to meet the obligations connected with application of money laundering regulations including identification of customers, data preservation and compliance with any obligations of notice to relevant authorities.
- 6) Your data may be accessed by the Data Supervisor and the categories of persons in charge of the processing connected with personal data management referring to the service provided.
- 7) Anyway, your personal data (sensitive or otherwise) shall not be subject to dissemination.
- 8) Pursuant to Article 7 of the Code, you enjoy the following rights with regard to the processing herein described:

1. The interested party is entitled to get a confirmation whether or not its personal data is in our possession, even if not yet on record and to have such data notified in an intelligible form.

2. The interested party is entitled to get information about:

- a) the source of the personal data;
- b) the purposes and procedures of the processing;
- c) the logic involved in case of processing carried out by electronic tools;
- d) the identification details of the data controller, data supervisors and the representative;
- e) the persons or categories of persons to whom personal data may be notified or who may learn about such data as representative designated on the national territory, as data supervisors or persons in charge.

3. The interested party is entitled to get:

- a) that data be updated, rectified or, if it is of interest of the party, supplemented;
- b) that data be deleted, rendered anonymous, or blocked if data is being processed in breach of law, including data that is not necessary to preserve referring to the purposes for which data has been collected or subsequently processed;
- c) the certification that the procedures under letters a) and b) have been notified, even as far as their content is concerned, to those to whom data has been notified or disseminated except in the event that such obligation turns out to be impossible or involves the use of means clearly disproportionate to the right being protected.

4. The interested party is entitled to oppose, as a whole or in part,

- a) for legitimate reasons, processing of its personal data, even if pertaining to the purpose of collection;
- b) processing of its personal data for the purposes of sending advertising material or direct sale or market research or business communication.

For any of the foregoing requests you may be required to contribute towards expenses not in excess of the costs incurred if it turns out that no personal data is existing. The above-mentioned rights referred to personal data of deceased persons may be exercised by anybody who has an interest therein. The above-mentioned rights may be exercised by proxy or by power of attorney granted by you in writing to natural persons or associations.

9) For the purpose of exercising the above-mentioned rights we, finally, notify you of the details of the data Controller whom you can turn to for any requirement, and in particular to check in detail, for each of the categories of data required, the consequences you shall incur under existing law should you decide not to transmit such data.

We inform you that the data controller is Studio SONATO with head office in Via Locatelli, 20 – 37122 Verona.

Data Supervisor: Mr. Giuseppe Dalle Vedove, Bookkeeper domiciled for the office at the Data Controller's head office.

CONSENT TO PERSONAL DATA PROCESSING

After having examined the above-mentioned information on processing, the undersigned _____ to all intents and purposes of art. 23 of the Code gives his/her consent to processing of sensitive personal data transmitted within the limits and according to the procedures laid down in the disclosure.

Date _____
_____ (legible signature)

By signing this document, I also authorize the Firm to deliver copies or originals of any documentation of mine in your possession, nothing excluded, to the spouse, the cohabitants or children, as well as to the staff of my Company. Said authorization may be cancelled only by registered letter with return receipt addressed to the Firm and said cancellation shall become effective the day following the date of receipt of said registered letter.

Date _____
_____ (legible signature)