

## DATA PROCESSING AGREEMENT of Nordic Tax & Accounting OÜ

Effective as of: 01.01.2026

Item	Description
<b>Processor / Service Provider</b>	Nordic Tax & Accounting OÜ, registry code 14305861, VAT No. EE101993883, Tornimäe 7-43, 10145 Tallinn, Estonia, e-mail: office@nordtax.ee
<b>Client / Controller</b>	The legal person, entrepreneur or other business client receiving services from Nordic Tax & Accounting OÜ under the Terms, an Engagement Letter, order, website order or other service agreement.
<b>FIU activity licence</b>	NTA is authorised by the Estonian Financial Intelligence Unit as a trust and company service provider under activity licence no. FIU000303.
<b>Applicable framework</b>	Regulation (EU) 2016/679 (GDPR), applicable Estonian data protection law, and the Terms & Conditions of Nordic Tax & Accounting OÜ.

### 1. Purpose and Scope

1.1. This Data Processing Agreement ("DPA") governs the processing of Personal Data by Nordic Tax & Accounting OÜ ("NTA" or the "Processor") on behalf of the Client (the "Controller") in connection with the provision of Services by NTA.

1.2. This DPA applies where and to the extent NTA processes Personal Data on behalf of the Client as a processor within the meaning of Article 28 of the GDPR.

1.3. This DPA forms part of the contractual documentation between NTA and the Client, including the Terms & Conditions of NTA, applicable Service Schedules, Engagement Letters, offers, orders and website orders.

1.4. Where NTA determines the purposes and means of processing Personal Data for its own legal, tax, AML/KYC, accounting, compliance, billing, risk management or administrative purposes, NTA acts as an independent controller and such processing is governed by NTA's Privacy Policy and applicable law.

1.5. In case of conflict between this DPA and the Terms, this DPA shall prevail only with respect to processing of Personal Data by NTA as Processor. Individually agreed written data protection terms shall prevail over this DPA to the extent of conflict.

### 2. Definitions

2.1. Terms used in this DPA shall have the meaning given to them in the GDPR, including "personal data", "processing", "controller", "processor", "sub-processor",

"data subject", "personal data breach" and "supervisory authority".

2.2. "Agreement" means the Terms, Engagement Letter, offer, service order, website order or other contractual arrangement under which NTA provides Services to the Client.

2.3. "Client Personal Data" means Personal Data processed by NTA on behalf of the Client as Processor.

2.4. "Services" means the services provided by NTA, including accounting, bookkeeping, payroll, tax advisory support, corporate administration, software, portal, document management and related services, to the extent involving processing of Client Personal Data.

### 3. Roles of the Parties

3.1. For Client Personal Data, the Client is the Controller and NTA is the Processor, unless expressly agreed otherwise in writing or unless the factual circumstances establish another role under the GDPR.

3.2. The Client determines the purposes and essential means of processing Client Personal Data and is responsible for the lawfulness of processing, transparency information, data subject notices, lawful basis, data minimisation and compliance with applicable data protection law.

3.3. NTA processes Client Personal Data only on behalf of the Client and in accordance with documented instructions, except where NTA is required to process Personal Data by Union or Member State law.

3.4. The parties acknowledge that NTA may act as an independent Controller for AML/KYC, sanctions screening, FIU-related obligations, accounting retention, tax compliance, billing, dispute handling and internal compliance purposes.

#### **4. Subject Matter, Duration, Nature and Purpose of Processing**

4.1. The subject matter, duration, nature, purpose, categories of Personal Data and categories of Data Subjects are described in Annex 1 to this DPA.

4.2. Processing shall continue for the duration of the Agreement and any additional period required for completion of the Services, handover, retention, legal obligations, limitation periods, AML/KYC obligations or legitimate administrative purposes.

4.3. The purpose of processing is to provide the agreed Services to the Client, including administrative, accounting, payroll, tax, corporate, software, portal, reporting, communication and compliance support.

#### **5. Documented Instructions**

5.1. NTA shall process Client Personal Data only on documented instructions from the Client, including the Agreement, this DPA, Service Schedules, Engagement Letters, written instructions, e-mail instructions, portal instructions and configuration instructions provided by the Client.

5.2. NTA may refuse to follow an instruction if NTA reasonably considers that the instruction infringes the GDPR, applicable law, AML/KYC obligations, sanctions obligations, professional standards, security requirements or NTA's internal compliance requirements.

5.3. NTA shall inform the Client if, in NTA's opinion, an instruction infringes applicable data protection law, unless such notification is prohibited by law.

5.4. Instructions must be clear, lawful, complete and technically feasible. Additional or unusual instructions may be subject to additional fees and reasonable implementation time.

#### **6. Client Responsibilities**

6.1. The Client is responsible for ensuring that Client Personal Data is collected and provided to NTA lawfully, fairly and transparently.

6.2. The Client shall ensure that it has an appropriate legal basis for processing and for instructing NTA to process Client Personal Data.

6.3. The Client shall provide all required information to Data Subjects, including employees, contractors, representatives, customers, suppliers, beneficial owners, management board members and other persons whose Personal Data is processed.

6.4. The Client shall ensure the accuracy, relevance and necessity of Client Personal Data provided to NTA.

6.5. The Client shall not provide NTA with special categories of Personal Data, criminal offence data or unnecessary sensitive data unless such data is strictly necessary for the

Services, lawful, documented and expressly communicated to NTA.

6.6. The Client shall respond to NTA's requests for clarification, authorisation or data protection instructions without undue delay.

#### **7. Confidentiality and Personnel**

7.1. NTA shall ensure that persons authorised to process Client Personal Data are subject to appropriate confidentiality obligations.

7.2. NTA shall take reasonable steps to ensure that access to Client Personal Data is limited to personnel, contractors and authorised users who require access for the provision of Services or for legal, compliance, security, accounting or administrative purposes.

7.3. Confidentiality obligations shall survive termination of the Agreement.

#### **8. Security Measures**

8.1. NTA shall implement appropriate technical and organisational measures designed to protect Client Personal Data against unauthorised or unlawful processing and accidental loss, destruction or damage.

8.2. The measures shall take into account the state of the art, implementation costs, nature, scope, context and purposes of processing, and the risk to rights and freedoms of natural persons.

8.3. Annex 2 describes the minimum technical and organisational measures applied by NTA. NTA may update security measures from time to time, provided that the overall level of protection is not materially reduced.

8.4. The Client is responsible for the security of its own systems, devices, e-mail accounts, portals, access credentials, user permissions and data provided to NTA.

#### **9. Sub-Processors**

9.1. The Client grants NTA general written authorisation to engage Sub-Processors for the provision of the Services.

9.2. NTA shall impose on Sub-Processors data protection obligations that are substantially equivalent to those set out in this DPA, to the extent required by Article 28 of the GDPR.

9.3. NTA remains responsible to the Client for the performance of Sub-Processors to the extent required by the GDPR and this DPA.

9.4. Categories of Sub-Processors and/or specific Sub-Processors are described in Annex 3 or may be made available by NTA upon request.

9.5. NTA may add or replace Sub-Processors. NTA shall provide information on material changes upon request or through appropriate communication channels. If the Client has a reasonable data protection objection to a new Sub-Processor, the Client shall notify NTA in writing without undue delay. If the parties cannot resolve the objection, NTA may terminate the affected Services.

#### **10. International Transfers**

10.1. NTA shall not transfer Client Personal Data outside the European Economic Area unless such transfer is made in compliance with the GDPR.

10.2. Where Client Personal Data is transferred to a third country or international organisation, NTA shall ensure that an appropriate transfer mechanism applies, such as an adequacy decision, Standard Contractual Clauses, derogation permitted by law or another lawful mechanism.

10.3. The Client authorises NTA to implement appropriate transfer mechanisms where necessary for the Services.

10.4. The Client acknowledges that certain communication, software, cloud, e-mail, support or professional services may involve remote access or processing outside Estonia, subject to applicable safeguards.

#### **11. Assistance to the Client**

11.1. Taking into account the nature of processing and information available to NTA, NTA shall reasonably assist the Client in responding to requests from Data Subjects relating to Client Personal Data.

11.2. NTA shall not respond directly to Data Subject requests on behalf of the Client unless authorised by the Client or required by law.

11.3. Taking into account the nature of processing and information available to NTA, NTA shall reasonably assist the Client with security, personal data breach notifications, data protection impact assessments and prior consultations, where required under the GDPR.

11.4. Assistance that goes beyond ordinary service support may be charged separately at NTA's applicable rates.

#### **12. Personal Data Breach**

12.1. NTA shall notify the Client without undue delay after becoming aware of a Personal Data Breach affecting Client Personal Data processed by NTA as Processor.

12.2. The notification shall include information reasonably available to NTA, taking into account the nature of the breach and the circumstances.

12.3. NTA shall take reasonable measures to contain, investigate and mitigate the Personal Data Breach within NTA's area of responsibility.

12.4. The Client remains responsible for assessing whether notification to a supervisory authority or Data Subjects is required, unless NTA is required to notify under law in its own capacity.

12.5. NTA's notification or response to a Personal Data Breach shall not be construed as an admission of fault or liability.

#### **13. Audits and Information**

13.1. NTA shall make available to the Client information reasonably necessary to demonstrate compliance with Article 28 of the GDPR, subject to confidentiality, security, legal privilege, protection of other clients, trade secrets and reasonable operational limitations.

13.2. Audits or inspections may be conducted only upon reasonable prior written notice, during normal business

hours, no more than once per calendar year unless required by a supervisory authority or following a material Personal Data Breach, and in a manner that does not disrupt NTA's business or compromise confidentiality or security.

13.3. NTA may satisfy audit requests by providing summaries, certificates, policies, security descriptions, audit reports, self-assessments or other reasonable documentation.

13.4. The Client shall bear its own costs and NTA's reasonable costs of audits, inspections, information requests and extraordinary compliance assistance.

#### **14. Return and Deletion of Personal Data**

14.1. Upon termination of the Services, NTA shall, at the Client's documented choice, delete or return Client Personal Data processed as Processor, unless Union or Member State law requires or permits retention.

14.2. NTA may retain copies of Personal Data where required or permitted for legal, accounting, tax, AML/KYC, sanctions, audit, dispute, limitation period, professional liability, security, backup or legitimate administrative purposes.

14.3. Backups may be deleted in accordance with NTA's standard backup cycles and need not be separately restored or overwritten unless required by law.

14.4. Data export, return, deletion assistance, migration support, reconstruction, archive retrieval or special formatting may be subject to additional fees.

#### **15. Special Categories of Personal Data**

15.1. The Client shall not provide special categories of Personal Data or criminal offence data to NTA unless necessary for the Services and lawful under applicable law.

15.2. If such data is required, the Client shall inform NTA in advance and provide appropriate documented instructions and legal basis.

15.3. In payroll and HR administration, certain health-related or family-related data may be processed where necessary for statutory employment, payroll, tax, social security, leave or benefit administration.

#### **16. Personal Data Processed by NTA as Independent Controller**

16.1. NTA acts as an independent Controller for Personal Data processed for its own purposes, including AML/KYC checks, sanctions screening, FIU licensing obligations, accounting records, tax compliance, invoicing, debt collection, litigation, risk management, conflicts checks, security logs, client relationship management, marketing to business contacts and legal compliance.

16.2. Such processing is not governed by this DPA but by NTA's Privacy Policy and applicable law.

16.3. The Client acknowledges that NTA may be required to retain and disclose Personal Data to competent authorities, including the Financial Intelligence Unit, Tax and Customs Board, courts, supervisory authorities and other public authorities, where required or permitted by law.

#### **17. Liability**

17.1. The liability provisions and limitations in the Terms apply to this DPA to the maximum extent permitted by mandatory law.

17.2. NTA shall not be liable for processing based on unlawful, incomplete, inaccurate or late instructions from the Client, or for the Client's failure to comply with its obligations as Controller.

17.3. The Client shall indemnify NTA against claims, losses, penalties, costs and expenses arising from the Client's breach of data protection law, unlawful instructions, failure to provide notices or legal basis, inaccurate data, excessive data, unauthorised disclosure to NTA or failure to respond to Data Subject requests.

## **18. Term and Termination**

18.1. This DPA becomes effective upon acceptance of the Terms, execution of an Engagement Letter, commencement of Services or other contractual relationship under which NTA processes Client Personal Data as Processor.

18.2. This DPA remains in force for as long as NTA processes Client Personal Data as Processor.

18.3. Termination of this DPA does not affect obligations concerning confidentiality, security, deletion or retention, audit records, liability, indemnity and any provisions intended to survive termination.

## **19. Governing Law and Jurisdiction**

19.1. This DPA shall be governed by the laws of the Republic of Estonia, unless mandatory EU data protection law provides otherwise.

19.2. Any dispute arising out of or in connection with this DPA shall be subject to the jurisdiction agreed in the Terms, namely Harju County Court, Tallinn, Estonia, unless mandatory law provides otherwise.

## **20. Final Provisions**

20.1. If any provision of this DPA is invalid or unenforceable, the remaining provisions shall remain in force.

20.2. NTA may update this DPA where required by changes in law, regulatory guidance, Services, systems, Sub-Processors or compliance requirements. Material changes shall be communicated in an appropriate manner.

20.3. The English version of this DPA shall prevail unless expressly agreed otherwise in writing.

**ANNEX 1 - DETAILS OF PROCESSING**

Item	Description
<b>Subject matter of processing</b>	Processing of Personal Data for the purpose of providing accounting, bookkeeping, payroll, HR administration, tax support, corporate administration, document management, software/portal, communication and related professional services.
<b>Duration of processing</b>	For the duration of the Services and thereafter for the period required or permitted by law, AML/KYC obligations, tax/accounting retention, limitation periods, backups, dispute handling and legitimate administrative purposes.
<b>Nature of processing</b>	Collection, receipt, recording, organisation, structuring, storage, adaptation, retrieval, consultation, use, transmission, disclosure, alignment, restriction, erasure, destruction, scanning, uploading, downloading, importing, exporting, reporting and other processing necessary for the Services.
<b>Purpose of processing</b>	Provision of Services to the Client, including accounting entries, payroll calculations, reporting, declarations, document handling, communication, corporate filings support, portal access, advisory support and administration.
<b>Categories of Data Subjects</b>	Client representatives, management board members, shareholders, beneficial owners, employees, contractors, freelancers, job applicants, customers, suppliers, counterparties, family members or dependants where relevant for payroll/HR, contact persons and other individuals whose Personal Data is provided by or on behalf of the Client.
<b>Categories of Personal Data</b>	Names, personal identification codes, dates of birth, addresses, e-mail addresses, phone numbers,

	signatures, identity document data, role/function, employment data, salary and remuneration data, tax data, bank/payment details, accounting and invoice data, contract data, leave and absence data, social security data, shareholder/UBO data, communication data, portal access logs and other data necessary for the Services.
<b>Special categories of Personal Data</b>	Normally not processed except where necessary for payroll/HR, statutory leave, sickness, social security, employment administration or other agreed Services. The Client shall avoid providing unnecessary special categories of Personal Data.
<b>Frequency of transfer</b>	Continuous, recurring or ad hoc, depending on the Services.
<b>Retention</b>	As set out in the Agreement, this DPA, NTA Privacy Policy and applicable law. Accounting and AML/KYC records may be subject to statutory retention obligations.

**ANNEX 2 - TECHNICAL AND ORGANISATIONAL MEASURES**

Item	Description
<b>Access control</b>	Role-based access rights, user authentication, limitation of access to authorised personnel and periodic review where appropriate.
<b>Confidentiality</b>	Confidentiality obligations for personnel and contractors with access to Personal Data.
<b>System security</b>	Use of commercially reasonable security controls, updates, malware protection, secure configuration and monitoring where appropriate.
<b>Transmission security</b>	Use of secure communication channels where appropriate, including portals, encrypted connections or other reasonable safeguards.
<b>Data minimisation</b>	Processing limited to data reasonably required for the Services and documented instructions.
<b>Backups and availability</b>	Reasonable backup, recovery and business continuity measures depending on the systems used and Services provided.
<b>Logging and traceability</b>	Use of system logs or access records where available and appropriate for security and accountability.
<b>Incident management</b>	Procedures for identifying, assessing, escalating and responding to suspected Personal Data Breaches.
<b>Sub-Processor management</b>	Use of contractual obligations with Sub-Processors and selection of reputable service providers where relevant.
<b>Physical security</b>	Reasonable physical protection of premises, devices and documents under NTA control.

<b>Document handling</b>	Reasonable controls for scanning, storage, forwarding, archiving and destruction of documents.
<b>Training and awareness</b>	Appropriate awareness of confidentiality, data protection and AML/KYC obligations for personnel involved in the Services.

### ANNEX 3 - SUB-PROCESSORS

The Client grants general written authorisation for NTA to use Sub-Processors. NTA may use the following categories of Sub-Processors, depending on the Services:

- cloud hosting and infrastructure providers;
- accounting, payroll, document management and business software providers;
- e-mail, communication, calendar and collaboration tool providers;
- client portal, electronic signature and workflow providers;
- IT support, cybersecurity and system administration providers;
- external accountants, payroll specialists, tax advisors, lawyers, auditors and corporate service professionals;
- translation, courier, archiving, document scanning and administrative support providers;
- government portals, register systems and official e-service platforms where data is submitted under the Client's instructions or legal obligations.

NTA may maintain a more specific list of Sub-Processors internally or make further information available upon reasonable request, subject to confidentiality, security and commercial sensitivity.

### ANNEX 4 - CLIENT INSTRUCTIONS

The Client instructs NTA to process Client Personal Data as necessary for the provision of the Services and for the performance of the Agreement. The instructions include:

- processing Personal Data contained in documents, accounting records, payroll records, contracts, invoices, reports and corporate documents provided by or on behalf of the Client;
- using NTA systems, software, portals, document management tools and communication tools for the Services;
- submitting data to authorities, registers or third parties where required by the Services and instructed or approved by the Client;
- communicating with the Client, Client representatives, employees, contractors, authorities, external advisors and other relevant parties;
- creating, storing, copying, exporting, archiving and transmitting documents and data as necessary for the Services;
- engaging authorised Sub-Processors in accordance with this DPA;

- retaining Personal Data where required or permitted by law, AML/KYC obligations, tax/accounting rules, limitation periods, backups, dispute handling or legitimate administrative purposes.