

# BDO

## UK BCR SUMMARY

BDO has approved binding corporate rules for Processors (the “EU BCR-P”), which are an internationally recognized standard providing adequate protection of personal data in multinational companies. The EU BCR-P were reviewed and approved by data protection authorities across Europe. A copy of BDO's EU BCR-P is available at <https://www.bdo.global/en-gb/bcrs>.

BDO has entered into the UK BCR Addendum to the approved EU BCR-P. The UK BCR Addendum is a formal legal mechanism which extends the scope of the EU BCR-P to include transfers of personal data from the UK. Together, the EU BCR-P and the UK BCR Addendum form BDO's UK BCR (“UK BCR-P”). Further information about the UK BCR addendum process is available on the UK Information Commissioner’s Office (“ICO”) website at <https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/international-transfers/guide-to-binding-corporate-rules/a-uk-bcr-addendum/>

The purpose of this UK BCR summary is to provide information to: (i) individuals whose personal data is transferred under the UK BCR-P so that they know how their information is processed, what rights they have under the UK BCR-P and how to enforce them, and (ii) Third Party Exporters.

<b>Contact details for queries about BDO's UK BCR, including from Third Party Exporters</b>	For all queries about BDO’s UK BCR, EU BCR or about BDO Privacy matters generally, you can contact BDO’s Global Privacy Office (who will either deal with the matter or forward it to the appropriate person within BDO) at the following address: <a href="mailto:privacy@bdo.global">privacy@bdo.global</a> .
<b>Description of data transfers covered by BDO's UK BCR</b>	<p>The data transfers covered by BDO's UK BCR-P with respect to personal data that is subject to UK data protection law (“UK Personal Data”) is parallel to the transfers described in “1. Introduction” under the heading “What European Personal Data does this Policy cover?” (<a href="#">EU BCR-P</a>).</p> <p>In summary:</p> <ul style="list-style-type: none"><li>• BDO is an international network of public accounting, tax and advisory firms, (the “<b>BDO Member Firms</b>”), which perform professional services under the name of BDO.</li><li>• The UK-based BDO Member Firms are:<ul style="list-style-type: none"><li>○ BDO LLP: 55 Baker Street W1U 7EU London UNITED KINGDOM (company number OC305127)</li><li>○ BDO Northern Ireland: 1st Floor, Metro Building, 6-9 Donegall Square Belfast BT15JA UNITED KINGDOM (registered as a data controller under registration number Z5787430)</li><li>○ BDO Services Ltd: 55 Baker Street W1U 7EU London UNITED KINGDOM (company number 07020023)</li></ul></li><li>• The UK BCR-P applies to UK Personal Data processed by a UK-based BDO Member Firm (whether processed automatically) that falls within the following categories: (i) a Client for which a Member Firm is acting, and (ii) suppliers, sub-contractors and other third parties doing business with or interacting with BDO (including client counterparties and advisers).</li><li>• The following categories of UK Personal Data are processed by the BDO Network for the following purposes:</li><li>• In relation to <b>Clients</b> for which a Member Firm is acting, the following personal data is processed to provide <b>data input and analytics services, deliver services as part of a client engagement, provide marketing, and for management and administration purposes</b>: family names; given names;</li></ul>

	<p>titles; e-mail address; physical address; phone number; images; CCTV recordings; advice, opinions, views and other comments; details of business activities; details of complaints, proceedings and incidents; details of assets, debts, income; bank records, bank statements, securities accounts, insurance policies and remuneration (including salary, benefits in kind, share options, pensions and incentive schemes); date of birth, identity documents, national insurance/social security numbers, tax reference numbers; memberships; monitored and recorded information; and any other categories of personal data made aware in the context of providing Client services for the stated purposes.</p> <ul style="list-style-type: none"> <li>• In relation to <b>suppliers, sub-contractors and other third parties doing business with or interacting with BDO, including client counterparties and advisers</b>, the following personal data is processed to provide data input and analytics services and for <b>management and administration</b> purposes: name; contact information; details of services provided; identifier information; CCTV recordings; access control information; images; background check information; security vetting information.</li> <li>• Transfers of personal data that are subject to UK data protection law may take place from each of the UK-based BDO Member Firms to any of the Member Firms within the BDO network. Each UK-based BDO Member Firm is responsible for any data transfer it makes to a BDO Member Firm outside the UK.</li> <li>• The UK-based BDO Member Firms conduct transfers of the following categories of UK Personal Data: <ul style="list-style-type: none"> <li>○ BDO LLP: Clients contracting with BDO LLP for professional services provided by BDO in the UK (excluding Northern Ireland), and suppliers, sub-contractors and other third parties providing goods and services for BDO LLP equity partners.</li> <li>○ BDO Northern Ireland: Clients contracting with BDO Northern Ireland for professional services provided in Northern Ireland.</li> <li>○ BDO Services Ltd: Suppliers, sub-contractors and other third parties contracting with BDO Services Limited.</li> </ul> </li> <li>• You can always contact one of the UK-based BDO Member Firms with which you have a business relationship and all BDO Member Firms are equipped to address queries from individuals. You can use the contact details provided in the table above if you are unsure which BDO Member Firm you have a business relationship with or might transfer your personal data.</li> <li>• The BCR-P covers both electronic and manual types of Processing.</li> </ul>	
<p><b>List of countries where personal data is transferred to under BDO’s UK BCR</b></p>	<p>The countries where UK Personal Data is transferred to under BDO’s BCR-P are listed in the “<a href="#">List of Member Firms</a>”. The countries are as follows:</p>	
	<p>Afghanistan Albania Andorra Angola Anguilla Antigua &amp; Barbuda</p>	<p>Lebanon Liechtenstein Lithuania Luxembourg Macao Macedonia</p>

Argentina	Madagascar
Armenia	Malawi
Aruba	Malaysia
Australia	Malta
Austria	Mauritius
Azerbaijan	Mexico
Bahamas	Moldova
Bahrain	Mongolia
Bangladesh	Montenegro
Belgium	Morocco
Bonaire	Mozambique
Bosnia and Herzegovina	Myanmar
Botswana	Namibia
Brazil	Nepal
British Virgin Islands	Netherlands
Brunei Darussalam	New Caledonia
Bulgaria	New Zealand
Burundi	Nicaragua
Cambodia	Niger
Canada	Nigeria
Cape Verde	Norway
Cayman Islands	Oman
Chile	Pakistan
China	Panama
Colombia	Papua New Guinea
Comoros	Paraguay
Costa Rica	Peru
Croatia	Poland
Curaçao	Portugal
Cyprus	Puerto Rico
Czech Republic	Qatar
Denmark	Republic of Srpska
Dominica	Romania
Dominican Republic	Rwanda
Ecuador	Samoa
Egypt	San Marino
El Salvador	Saudi Arabia
Estonia	Seychelles
Ethiopia	Serbia

Faroe Islands	Sierra Leone
Fiji	Singapore
Finland	Slovak Republic
France & French Guiana	Slovenia
French Polynesia	South Africa
Georgia	Spain
Germany	Sri Lanka
Ghana	St Kitts & Nevis and Montserrat
Gibraltar	St Maarten
Greece	St. Lucia
Greenland	St. Vincent & the Grenadines
Grenada	Suriname
Guatemala	Sweden
Guernsey	Switzerland
Guyana	Taiwan
Honduras	Tajikistan
Hong Kong	Tanzania
Hungary	Thailand
India	The Maldives
Indonesia	Timor-Leste
Iraq	Togo
Ireland	Trinidad and Tobago
Isle of Man	Tunisia
Israel	Turkey
Italy	Turkmenistan
Ivory Coast	Uganda
Jamaica	Ukraine
Japan	United Arab Emirates
Jersey	United Kingdom of Great Britain and Northern Ireland
Jordan	United States of America
Kazakhstan	US Virgin Islands
Kenya	Uruguay
Korea	Uzbekistan
Kosovo	Venezuela
Kuwait	Vietnam
Kyrgyz Republic	Wallis & Futuna
Laos	Zambia
Latvia	Zimbabwe

<p><b>The rights of individuals whose personal data is transferred under the UK BCR, including third party beneficiary rights, and the means to exercise those rights</b></p>	<p>The rights of individuals whose personal data is transferred under BDO's BCR (including the UK BCR) are as described in the following sections of the <a href="#">EU BCR-P</a>:</p> <ul style="list-style-type: none"> <li>• Rule 5 and Appendix 1 "Individual Rights Procedures for Processors" - Rights of Access, Rectification, Completion, Erasure, Restriction, Objection and Data Portability</li> <li>• Section C - Third Party Beneficiary Rights</li> </ul>
<p><b>Responsibility towards the controller</b></p>	<p>As set out in Section 2 "2.3 BDO Member Firms Acting as a Processor" of the <a href="#">EU BCR-P</a>, if a BDO Member Firm acting as a processor fails to comply with the data protection obligations imposed on it by a controller, that controller may be in breach of UK data protection law and in turn the BDO Member Firm acting as processor may face a claim for breach of contract, which may result in the payment of damages or other judicial remedies. In addition, a controller that has entered into a Data Processing Agreement with a BDO Member Firm that incorporates the BCR-P may enforce the BCR-P against any Member Firm processing personal data on behalf of that controller in respect of a breach of the BCR-P caused by that Member Firm in the UK courts, where permitted by law and subject to the terms of the Data Processing Agreement.</p>
<p><b>How to complain to BDO Member Firms</b></p>	<p>Details of how to complain to BDO about the BCR (including the UK BCR) are as set out in "Rule 10 - Complaint handling" and "Appendix 3 - Complaint Handling Procedure" of the <a href="#">EU BCR-P</a>.</p> <p>Specifically where a complaint arises under this UK BCR Addendum in respect of the processing of UK Personal Data where a Member Firm is the processor in respect of that information, the Member Firm will communicate the details of the complaint to the controller promptly and will act in accordance with the terms of any Data Processing Agreement between the controller and the Member Firm.</p>
<p><b>How to complain to the UK Information Commissioner's Office about BDO's UK BCR</b></p>	<p>Individuals have the right to make a complaint about BDO's UK BCR to the ICO - for more information please see <a href="https://ico.org.uk/for-the-public/how-to-make-a-data-protection-complaint/">https://ico.org.uk/for-the-public/how-to-make-a-data-protection-complaint/</a></p> <p>Information Commissioner's Office  Wycliffe House Water Lane  Wilmslow  Cheshire  SK9 5AF  Telephone: 0303 123 1113  Textphone: 01625 545860  Monday to Friday, 9am to 4:30pm</p>
<p><b>How to bring a claim in the UK courts against BDO for redress and, where appropriate, compensation for a breach of</b></p>	<p>The individual court systems provide guidance on how to bring a claim in <a href="#">England and Wales</a>, <a href="#">Scotland</a> and <a href="#">Northern Ireland</a>.</p> <p>Citizens Advice provides information on taking legal action in <a href="#">England and Wales</a>, <a href="#">Scotland</a> and <a href="#">Northern Ireland</a>.</p> <p>Finally, you can find further information at:</p>

<b>the UK BCR Addendum</b>	<ul style="list-style-type: none"><li>• <a href="http://www.justice.gov.uk">www.justice.gov.uk</a> (England and Wales)</li><li>• <a href="http://www.scotcourts.gov.uk">www.scotcourts.gov.uk</a> (Scotland)</li><li>• <a href="http://www.courtsni.gov.uk">www.courtsni.gov.uk</a> (Northern Ireland)</li></ul>
--------------------------------	--