PRIVACY NOTICE

M&A Accounting & Tax Co., Ltd. (the "Company") recognizes the importance of protecting personal data. We therefore maintain strict data security measures and operational procedures. This Privacy Notice has been issued to explain in detail the collection, use, disclosure, retention, and destruction of personal data, as well as the rights of data subjects.

This Privacy Policy covers the Company's services provided via website, applications, social media, and other channels to customers and contacts. By using the Company's services or providing information to the Company, you acknowledge and accept the practices described herein. The Company is committed to continuously improving its services to ensure efficiency, modernity, good governance, and compliance with applicable laws. The Company may revise this Privacy Policy from time to time, so please review it periodically to stay updated.

You may review the following details.

1. Types of Personal Data Collected

Personal Data means information relating to an individual that can identify the data subject directly or indirectly. The Company may collect the following data:

1. Identity Data: name, surname, date of birth, gender, ID card number, passport number, driver's license, marital status, email address, phone number.
2. Financial and Transaction Data: bank account number, credit/debit card numbers, monthly income, payment data.
3. Sensitive Data: race, beliefs, religion, health information, biometric data, criminal records (if obtained unintentionally, the Company does not intend to collect, use, or disclose such data).
4. Technical and Usage Data: IP address, login data, browsing data, cookies.
5. Profile Data: usernames, passwords, survey responses.
6. Communication Data: email correspondence and account-related information.

2. Purposes of Processing Personal Data

The Company collects, uses, and discloses your personal data for the following purposes:

1. To provide services in accordance with your requirements, the Company uses your personal data in order to perform its contractual obligations with the Company's business partners. This enables you to receive services that align with your intended purposes, as stipulated in the service agreement or as specifically requested by you.

2. To comply with applicable laws and regulations, including but not limited to the Accounting Act B.E. 2543, the Accounting Profession Act B.E. 2547, the Foreign Business Act B.E. 2542, the Civil and Commercial Code, the Business Security Act B.E. 2558, and the Revenue Code. The Company collects, uses, and/or discloses your personal

data, such as information of directors and authorized signatories, in order to comply with orders issued by competent authorities. The Company may also be required to cooperate by providing information to relevant authorities in foreign jurisdictions.

3. For the legitimate interests of the Company or of other persons or legal entities, such as:

3.1 Security measures – the Company records usage data relating to access to the Company's applications.

3.2 Maintaining customer relationships – including handling customer complaints received via email, conducting satisfaction assessments, providing customer care by Company personnel, and communicating or offering the Company's services.

3.3 Risk management and compliance – including internal governance, supervision, and management, as well as the prevention of unlawful activities.

3.4 Safeguarding personal data – such as anonymizing personal data so that individuals can no longer be identified.

3.5 Business purposes of the Company – including organizing marketing activities, sourcing, improving, and developing the Company's services.

3.6 Ensuring service benefits – enabling you to receive the benefits of services in accordance with the objectives set out in the service agreement, as consented to by you with the Company.

3. Legal Bases for Processing Personal Data

The Company will process your personal data in accordance with the following legal bases:

1. Consent – Where you have given explicit consent to the Company, your personal data will be processed within the scope of the purposes you have specified.

2. Contract – The Company processes personal data on a contractual basis where the processing activity is necessary to perform the contract entered into between you and the Company.

3. Legal Obligation – The Company processes personal data to comply with applicable laws, such as preventing and detecting irregular or unlawful transactions.

4. Public Task – The Company processes personal data where it is necessary to carry out tasks in the public interest or to perform duties assigned by government authorities.

5. Vital Interest – The Company processes personal data in emergency situations where it is necessary to take action to prevent or mitigate danger to an individual's life, body, or health.

6. Legitimate Interest – The Company processes personal data where necessary for its legitimate interests, provided such processing does not override your interests, fundamental rights, or freedoms as a data subject.

7. Historical Documentation – The Company processes personal data to fulfill purposes related to the creation of historical records, for the benefit of future verification and review.

4. Disclosure of Personal Data

The Company will not disclose your personal data to any third party without your consent. You acknowledge and agree, however, that for the purpose of ensuring service efficiency or compliance with applicable laws, the Company may disclose your personal data to governmental authorities or regulatory agencies as specified under Section 2 "Purposes of Processing Personal Data."

In addition, the Company may be required to disclose the personal data of service users in order to comply with legal obligations, such as in the event of litigation or other legal proceedings.

5. Retention of Personal Data

The Company will retain your personal data for as long as necessary to fulfill the purposes specified in this Privacy Policy. Exceptions may apply where the law requires or permits a longer retention period, which may be approximately 5–10 years, or longer if necessary. Such cases may include statutory limitation periods relating to legal proceedings, or for the purposes of audits by regulatory authorities.

6. Rights of Data Subjects

The following outlines your rights as a data subject under the Personal Data Protection Act (PDPA):

1. Right to Withdraw Consent – You have the right to withdraw your consent to the collection, use, or disclosure of your personal data at any time. Upon withdrawal, the Company will cease processing your personal data. If the Company has no other legal basis under Section 3 to continue processing your personal data, the Company will proceed to delete your data.

2. Right to Access – You have the right to request access to your personal data under the Company's responsibility, or to request disclosure of how the Company obtained your personal data without your consent. Upon receipt of such a request, the Company will respond in accordance with its internal policy within 30 days.

3. Right to Rectification – You have the right to request corrections or amendments to your personal data at any time to ensure that your data is accurate, up to date, complete, and not misleading.

4. Right to Data Transfer – You have the right to request that the Company transfer or transmit your personal data to another data controller by automated means. You may also request a copy of your personal data directly from the Company.

5. Right to Erase – You have the right to request the Company to delete, destroy, or anonymize your personal data in the following cases:

5.1 Your personal data is no longer necessary for the purposes for which it was collected.

5.2 You have withdrawn your consent, and the Company has no other legal basis to retain or process the data.

5.3 You have objected to the processing of your personal data for direct marketing purposes.

5.4 The processing of your personal data is unlawful.

6. Right to Restriction of Processing – You have the right to restrict the processing of your personal data in the following cases:

6.1 The processing of personal data is no longer necessary.

6.2 The processing of personal data is unlawful.

6.3 Your personal data is under verification for completeness and accuracy as requested by you.

6.4 The processing of personal data is carried out for the establishment of legal claims, compliance with the law, or the exercise/defense of legal claims.

7. Right to Object – You have the right to object to the processing of your personal data in the following cases:

7.1 Your personal data is being processed for direct marketing purposes.

7.2 Your personal data is being processed for research or statistical purposes.

8. Right to Complaint – You have the right to file a complaint with a government authority if you believe that the Company, or its employees, have violated or failed to comply with personal data protection requirements.

7. Security Measures for Personal Data

The Company classifies your personal data as confidential information and has implemented appropriate security measures to ensure the confidentiality and protection of your personal data. The Company has also established procedures to manage personal data breach incidents and will notify you in accordance with the requirements prescribed by law.

8. Company Contact Information & Data Protection Officer

You may contact the Company at the following address:
38 Chalanttip Building, 10th Floor, Unit 10B, Convent Road, Silom, Bangrak, Bangkok 10500
To ensure the effective implementation of this Privacy Policy, the Company has appointed a Data Protection Officer, who will provide assistance regarding the management of your personal data.

If you have any questions or suggestions regarding the Company's practices for handling personal data, you may contact the Company at:

Contact Center: accounting@maat.co.th | Tel: 02-632-2580-82 ext. 51