

Data Privacy Policy

Nangia & Co. LLP - Data Privacy Policy

Last Update: 3108/2018

Nangia & Co. LLP. ("FIRM") values your privacy. With this in mind, we are providing this Data Privacy Policy to explain our practices regarding the collection, use, and disclosure of your information in connection with:

- (a) Data collected for the purpose of complying with the Indian tax and regulatory authorities;
- (b) Our web site located at www.nangia.com ("Site"); or
- (c) Our mailing list.

1. Data Privacy Policy Updates

FIRM may update this Data Privacy Policy from time to time. Any updates will be posted to our updated Data Privacy Policy page on our Site, along with notice that the Data Privacy Policy has been changed and the date of the last update. FIRM may also send registered users and clients, e-mail notifications of any changes to the Data Privacy Policy. FIRM encourages you to review this Data Privacy Policy regularly for any changes. Your continued use of this Site and/or continued provision of personally identifiable information to us will be subject to the terms of the then-current Data Privacy Policy.

2. Information Collection

You can generally visit our Site without revealing any personally identifiable information about yourself. However, for compliance with various Indian regulatory / tax authorities, we may seek and collect or receive information that includes:

- Registration data, such as your name, address, date of birth, passport number, e-mail address, and other contact information;
- Information and other material you provide FIRM through questionnaires and other means;
- Information we generate in providing you services, such as forms to be uploaded / submitted with various authorities in India, etc.

Additionally, if you purchase any other services, the FIRM may ask you to provide additional personally identifiable information so that they can contact you in other ways, and we will maintain the confidentiality of any personally identifiable information that you provide.

3. Information Use

We may use your personally identifiable information

- To register you to use our services and to provide our services to you;
- To contact you to deliver certain services or information you have requested;
- To prepare forms on your behalf so as to make compliance with the Indian tax and regulatory authorities as per agreed scope of work to be performed in the provision of services;
- To provide you with notices regarding our services.

As part of our services, you may elect to "share" certain of your non-public or personally identifiable information with specific persons. If you elect to share your non-public or personally identifiable information with specific persons, we will ask for that third party's email address and we will only use their email address to send them or provide them with access to your non-public or personally identifiable information that you have specified.

For users in the European Union, our processing of your personally identifiable information is justified on the following legal bases: (a) the processing is necessary to perform a contract with you or take steps to enter into a contract at your request; (b) the processing is in our legitimate interests, subject to your interests and fundamental rights, and notably our legitimate interest in using applicable data to conduct and develop our business activities; or (c) you have consented to the processing.

4. Children's Privacy

FIRM recognizes the privacy interests of children and we encourage parents and guardians to take an active role in their children's online activities and interests. Our website and services are not intended for children under the age of 16. FIRM does not target its services or this website to children under 16. FIRM does not knowingly collect personally identifiable information from children under the age of 16.

5. Cookies

We may use cookies to improve overall Site experience, collect site visitation data and aggregate information, and allow you to use the Site without having to re-enter information on every page. A cookie is a small text file stored on the user's hard drive to collect information and track usage. Cookies generally do not permit us to personally identify you. Some of our advertisers and partners may use cookies as well, and FIRM does not have control over the cookies used by advertisers and partners.

FIRM uses three types of cookies for the following purposes:

- **Necessary Cookies** – Necessary cookies are first party cookies that are essential to navigate the Site.
- **Statistics Cookies** – Statistics cookies collect anonymous data for statistical purposes on your use of the Site. We use information supplied by statistics cookies to help understand how you use the Site, to monitor aggregate usage and web traffic routing, and to improve and customize the Site. These cookies don't contain personally identifiable information and are generally set by independent analytics companies.

- Preferences Cookies – These cookies are used during your visit to the Site to remember information you have entered or choices you make, and they permit us to remember your preferences for future visits.

You can manage and disable statistics cookies or preferences cookies through our Cookie Management Tool or by sending an email to admin@nangia.com. If you would like to avoid cookies, your web browser may have an option that enables you to disable or not accept cookies. Note that disabling or not accepting cookies may prevent portions of the Site from functioning properly.

6. Aggregate Information

The FIRM may track information that will be maintained, used and disclosed in aggregate form only and which will not contain your personally identifiable information. For example, aggregate information may include the total number of visitors to our Site, the number of visitors to each page of our Site, browser type, External Web Sites (defined below) linked to and IP addresses. We may analyze this data for trends and statistics in the aggregate, and we may use such aggregate information to administer the Site, track users' movement, and gather broad demographic information for aggregate use.

7. Disclosure

If you have elected to "share" certain of your personally identifiable information with specific persons, we will email the specific information you elect with those persons that you specify.

We may provide your personally identifiable information, data generated by cookies and aggregate information to the vendors and service agencies that we may engage to assist us in providing our services to you for their use solely to provide us with such assistance.

We will also disclose your personally identifiable information (a) if we are required to do so by law, regulation or other government authority or otherwise in cooperation with an ongoing investigation of a governmental authority, (b) to enforce the FIRM Terms of Use agreement or to protect our rights or (c) to protect the safety of users of our Site and our services.

We will not sell your personally identifiable information to any company or organization, but we may transfer your personally identifiable information to a successor entity upon a merger, consolidation or other corporate reorganization in which FIRM participates or to a purchaser or acquirer of all or substantially all of FIRM's assets to which this Site and App relate.

8. Retention of Information

Generally, we keep personally identifiable information only for as long as required to fulfill the purposes for which it was collected. However, in some circumstances, we may retain such information for other periods of time, for instance where we are required to do so by law or a legal process, for so long as required. In specific circumstances, we may also retain your personally identifiable information for longer periods of time corresponding to a statute of limitation, so that we have an accurate record of your dealings with us in the event of any complaints or challenges.

9. Links to Third Party Sites

The Site, and e-mails we send to you may provide links to other web sites or resources over which FIRM does not have control ("External Web Sites"). Such links do not constitute an endorsement by FIRM of those External Web Sites. You acknowledge that FIRM is providing these links to you only as a convenience, and further agree that FIRM is not responsible for the content of such External Web Sites. Your use of External Web Sites is subject to the terms of use and privacy policies located on the linked External Web Sites.

10. Security

We employ procedural and technological measures, consistent with industry practice. Such measures are reasonably designed to help protect your personally identifiable information from loss, unauthorized access, disclosure, alteration or destruction. However, this is not a guarantee that your information may not be accessed, disclosed, altered or destroyed. By using the Site Apps, you acknowledge that you understand and agree to assume these risks.

11. Updating Personally Identifiable Information

FIRM provides you with the ability to review and update the registration information that you provide to us by accessing and modifying this information on your user profile page.

12. Questions

If you have any questions regarding this Data Privacy Policy please contact us via email at admin@nangia.com.

13. International Transfer

Our computer systems are currently based in India and the United States, so your personal data will be processed by us in India or the U.S. and the data protection is adequately addressed under local laws as well as the Global Data Protection Regulations of the European Union. If you provide any information to us through email, the same may be stored on the servers located in India and/or the US. By providing information on email, you agree to this Data Privacy Policy and you consent to the transfer of all such information to India and/or the United States and to the processing of that information as described in this Data Privacy Policy.

FIRM will take all steps reasonably necessary to ensure that your data is treated securely and in accordance with this Data Privacy Policy and no transfer of your Personal Data will take place to an organization or a country unless there are adequate controls in place including the security of your data and other personal information.

14. Your Rights and Choices

We offer you choices regarding the collection, use and sharing of your personally identifiable information and we'll respect the choices you make. Please note that if you decide not to provide us with the personally identifiable information that we request, you may not be able to avail the services. You may exercise any of the rights described in this section below by sending an email to admin@nangia.com. Please note that we may ask you to verify your identity before taking further action on your request.

Opt-Out. We may periodically send you free newsletters and e-mails providing an update on the Indian tax and regulatory environment. When you receive such communications from us, you will have the opportunity to "opt-out" (either through your account or by following the unsubscribe instructions provided in the e-mail you receive). Please note, however, that we do need to send you certain communications regarding the services and you will not be able

to opt out of those communications – e.g., communications regarding updates to this Data Privacy Policy or information about billing.

Modifying and Deleting Your Information. You can access, update or modify the information provided to us by sending us an email at admin@nangia.com. If you want us to delete your information, please contact us at admin@nangia.com with your request. We'll take steps to delete your information as soon as we can, but some information may remain in archived/backup copies for our records or as otherwise required by law. You further have the right to ask us to correct inaccurate or incomplete information concerning you.

Data Access. In some jurisdictions, applicable law may entitle you to request copies of your information held by us. You may also be entitled to request copies of information that you have provided to us in a structured, commonly used, and machine-readable format and/or request us to transmit this information to another service provider (where technically feasible).

Withdrawing Consent and Restriction of Processing. Where you have provided your consent to the processing of your personally identifiable information by FIRM, you may withdraw your consent at any time by changing your account settings or by sending a communication to FIRM specifying which consent you are withdrawing. Please note that the withdrawal of your consent does not affect the lawfulness of any processing activities based on such consent before its withdrawal. Additionally, in some jurisdictions, applicable law may give you the right to limit the ways in which we use your personally identifiable information, in particular where (i) you contest the accuracy of your personally identifiable information; (ii) the processing is unlawful and you oppose the erasure of your personally identifiable information; (iii) we no longer need your personally identifiable information for the purposes of the processing, but you require the information for the establishment, exercise or defence of legal claims; or (iv) you have objected to the processing pursuant to your right to object to processing (below) and pending the verification whether the legitimate grounds of FIRM override your own.

Objection to Processing. In some jurisdictions, applicable law may entitle you to require FIRM not to process your personally identifiable information for certain specific purposes where such processing is based on legitimate interest. If you object to such processing, FIRM will no longer process your personally identifiable information for these purposes unless we can demonstrate compelling legitimate grounds for such processing or such processing is required for the establishment, exercise or defence of legal claims.

This Data Privacy Policy was last updated: 31/08/2018