IRE VIDEO CONTEST

PRIVACY NOTICE

The Privacy Notice explains how the Institut des Réviseurs d'Entreprises ("**IRE** ») processes personal data in relation to the video contest entitled "The Future of Audit" (the "**Contest**").

It applies to:

- Contest participants, including team representatives and all team members;
- Individuals who appear, are heard, or perform in the submitted videos (Featured Persons); and
- Any other person whose personal data is provided to the IRE in connection with the Contest.

1. Data controller and contact

The data controller is:

Institut des Réviseurs d'Entreprises (IRE)
14 rue Erasme, L-1468 Luxembourg
Email : community@ire.lu / Data protection contact : dataprotection@ire.lu

2. Allocation of Data Protection Responsibilities

The Privacy Notice does not govern the collection, recording, production, editing, storage, or any other use of personal data by a participating team before the official submission of a video, or for the team's own later purposes.

Each participating team independently determines the purposes and means of those activities. Consequently, the relevant team remains solely responsible for complying with applicable data protection laws. This includes establishing a valid legal basis, providing necessary privacy notices, obtaining required authorisations, and responding to data subject requests. The IRE does not direct, control, or supervise these activities, and the licence granted to the IRE does not transfer any legal liability to the IRE for them.

After the submission of the video, the IRE acts as an independent data controller only for the processing operations it determines and carries out under Luxembourg law for the purposes detailed below.

3. Categories of personal data

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3.1. Participants and team representatives

- Name, email address, phone number, postal address, date of birth, and confirmation of legal majority and eligibility;
- University, school, or educational institution, team name, and role within the team;
- Registration details, communications with the IRE, and signed declarations;
- Video title, concept, description (metadata), information concerning the use of generative or AI assisted tools, jury evaluations, scores, ranking, and compliance records.

3.2. Individuals appearing, heard, or performing in the videos

- Name, email address, and confirmation of being at least 18 years old;
- Visual image, voice, physical appearance, and spoken statements or contributions;

- Signature and information contained in image, voice, and performance release forms (authorisations);
- Short clips, still images, and extracts taken from the videos where the individual can be identified.

3.3. Winning teams and rights holders (in addition to the data in point 3.1)

- Final ranking and details regarding prize allocation;
- Photographs, audio and audiovisual recordings made at the award ceremony or other Contest-related events attended by the participant;
- Intellectual property documents and copyright permissions (rights-clearance).

3.4. Excluded Categories of Data

The IRE does not collect or look for special categories of personal data (sensitive data such as health, race, or religion), criminal records, biometric data used to identify individuals, or data of minors (under 18). Participants must not include minors or any unnecessary sensitive, confidential, or private information in their videos.

4. Sources of personal data

4.1. How the data is collected

Personal data is collected:

- Directly from the participants (for example, via registration forms or emails);
- Directly from the individuals who appear, are heard, or perform in the videos;
- From the submitted videos themselves;
- From the copyright and permission documents provided by the teams;
- From universities or schools, when the IRE needs to verify a participant's eligibility.

4.2. Indirect collection and mandatory protection of third parties

Where personal data of an individual appearing in a video is provided indirectly, the participating team is responsible for ensuring that this individual has received all relevant Contest documentation.

Teams must remove, crop, mute, or blur any person who is visible or audible by accident, and who has not signed the required authorisation form.

5. Purposes and legal bases for processing data

The IRE processes personal data under Article 6 of the GDPR for the specific purposes and legal grounds explained below:

5.1. To perform a contract (Article 6 (1) (b) GDPR) – *Applies only to teams and participants*

The IRE processes the data of teams, team representatives, and participants when it is necessary to manage the Contest rules and the licence granted to the IRE. This includes:

- Managing registrations, verifying eligibility, and communicating with teams;
- Organising the jury process, scoring, ranking;
- Awarding and delivering prizes to winning teams;
- Exploiting and publishing the three winning Videos, and selecting and using extracts from submitted videos in IRE Compilation Works on the terms of the 5-year licence agreement;
- Handling questions, complaints, and disputes related to the Contest.

5.2. To comply with a legal obligation (Article 6 (1) (c) GDPR) – *Applies to all individuals*

The IRE processes data when required by applicable laws, such as Luxembourg accounting, tax, or regulatory requirements.

5.3. Based on the IRE's legitimate interests (Article 6 (1) (f) GDPR) – *Applies to all individuals, including third parties appearing in the videos*

The IRE processes data to protect, evaluate, and promote its activities, provided these interests do not override the individuals' fundamental rights. This applies to:

- Rules and rights verification: Checking intellectual property rights, verifying signed image and voice authorisations, detecting plagiarism, and preventing fraud;
- Contest publicity and event management: Announcing the winners, publishing Contest results on the IRE's website and social media channels, organising the award ceremony and other Contes-related events; and, where photographs, audio or audiovisual recordings are made by or on behalf of the IRE at such events, documenting and communicating about the Contest, the award ceremony and the activities of the IRE through its websites, social media accounts, newsletters and other institutional communication channels;
- Video promotion and exploitation (for individuals who are not participants): Publishing and using the three winning videos, and using authorised extracts, clips, frames and still images from winning and non-winning videos for educational, documentary, and promotional purposes relating to the audit profession. The IRE's interest is supported by the formal authorisations signed by these individuals before filming or submission;
- Statistical analysis: Producing aggregated statistics and internal reports to evaluate the success and impact of the Contest;
- IT security: Ensuring the security of the online submission platform and preventing cyber threats;
- Legal defence: Protecting legal rights, responding to claims, and keeping evidence to defend the IRE in case of legal disputes.

The IRE has conducted a formal assessment to ensure this processing is fair and proportionate. Specific safeguards are in place, including: restricting video participation to adults only, requiring separate signed release forms, and offering a clear procedure to review any objection to the processing.

5.4. Based on consent (Article 6 (1) (a) GDPR)

The IRE processes personal data when the website visitor gives explicit consent. This applies to:

- Website analytics and performance: Using cookies and similar tracking tools on the Contest website to analyze visitor traffic, measure audience engagement, and improve the user experience.

Visitors can manage, refuse, or withdraw their consent at any time by using the cookie settings link available on the Contest website.

6. Publication and Dissemination of videos

6.1. Publication channels and formats

By submitting a video to the Contest, teams and participants acknowledge that the video contains the images, voices, and names of identifiable individuals. Subject to the Contest rules, the licence agreement, and the signed authorisation forms, the IRE publishes and uses this content as follows:

- Winning videos are published in full;

- Short clips, extracts, and still images (screenshots) from both winning and non-winning videos are used;
- Extracts are integrated into new compilation videos, presentations, or promotional materials to promote the Contest and the audit profession;
- Content is shared through websites, public presentations, professional conferences, and social media channels.

6.2. Global internet exposure and third-party actions

Publication on the internet makes the content accessible worldwide. Third parties online may copy, download, archive, share, or republish this content outside the control of the IRE.

If an individual objects to the publication of their data, the IRE will review the request in accordance with applicable data protection laws. Where a removal request is legally justified and accepted by the IRE, the IRE will delete the relevant material from its official channels and take reasonable steps to request its removal from major platforms. However, the IRE cannot guarantee the complete removal of copies made or kept by independent third parties.

7. Recipients of Personal Data

To operate the Contest and manage its promotion, personal data is shared with:

- Authorised IRE personnel managing the Contest;
- Members of the Contest jury evaluating the video submissions;
- Legal, financial, and intellectual property advisers of the IRE;
- IT, website hosting, cloud storage, and audiovisual production providers acting as data processors;
- Event organisers and communication agencies helping with the award ceremony and publicity;
- Social media platforms and video-sharing websites where the promotional videos are published;
- Public authorities when required by applicable law.

Recipients receive access to personal data only when it is reasonably necessary for their specific role and purpose. All service providers acting as data processors are bound by strict contracts to maintain high security standards and to process data only according to the instructions of the IRE.

8. International Data Transfers

Because promotional videos are published through global online services and social media platforms, the personal data within them becomes accessible to users outside the European Economic Area (EEA).

When the IRE uses these global platforms, personal data may be transferred to countries outside the EEA that do not offer the same level of data protection as Luxembourg.

Where the IRE's use of a service results in a restricted transfer of personal data outside the EEA, the IRE will rely on an applicable adequacy decision, appropriate contractual safeguards or another transfer mechanism permitted under Chapter V GDPR, as appropriate.

9. Data Retention Periods

Personal data is kept only for the time necessary to achieve the specific purposes detailed in this Privacy Notice, in compliance with Luxembourg data protection standards.

9.1. Contest administration data (*Non-selected teams and participants*)

Administrative records, registration details, and communications of teams whose videos are not selected are kept for **12 months** after the official announcement of the Contest results. This period allows the IRE to handle post-Contest questions, feedback, or complaints.

9.2. Promotional videos, licences, and related records (*Winning teams and selected extracts*)

- **Active use phase:** Winning videos and authorised extracts are actively used and published on the IRE channels for a maximum period of **5 years** from the official announcement of the Contest results, in strict accordance with the terms of the licence agreement. Where applicable and permitted by the Contest rules and the licence agreement, related identity details (such as names and school affiliation) may also be published alongside the videos.

- **Historical archives on public channels:** Once this five-year active period ends, the IRE will not make any new use or active promotion of the videos. However, past posts and historical archives already published on the IRE's websites or social media channels during the five-year period may remain accessible for institutional and historical record-keeping, unless the individual concerned requests their removal.

- **Archiving phase for legal defence**: Following the expiration of this 5-year active period, or upon the permanent removal of the video from public channels, the complete administrative and legal file relating to these teams and the individuals appearing in their videos is transferred to a restricted archive for a period of **10 years** based on the Luxembourg commercial limitation period, to protect and defend the IRE's legal rights.

This archive file strictly includes:

- **All administrative records:** Registration details, university or school verifications, and key correspondence between the IRE and the team representatives;
- **All legal documents:** The signed Contest agreements, licence documents, image/voice release forms, electronic-signature certificates, validation records and audit trails generated by the signature provider used by the IRE;
- **All operational records:** Records tracking the daily exploitation of the video (publication dates, platforms used) and the history of any formal complaints reviewed;
- **The video assets:** The final version of the submitted video and the official jury evaluation records.

9.3. Non-winning videos and compilations

Original, unedited videos from non-winning teams are kept for **12 months** after the official announcement of the Contest results. This allows the IRE to review the video material in the event of post-Contest complaints, plagiarism disputes, or legal claims. After this 12-month period, the original videos are permanently deleted.

Where specific extracts of non-winning videos are integrated into an official IRE compilation video (as permitted under the Contest rules), those extracts follow the same 5-year active use and 10-year archiving rules explained in point 9.2.

Where a team chooses to replace a previously submitted video with a new version during the submission window, the earlier version is automatically decommissioned. The original file is permanently deleted from the IRE active servers within a maximum period of **30 days** following the submission of the replacement video and from backup systems in accordance with the IRE's ordinary backup-rotation schedule.

9.4. Website analytics and IT security data

- IT security logs: Server logs and IP addresses collected to ensure the security of the online submission platform are retained for a maximum period of **12 months**, unless a security incident requires a longer retention for legal investigation.
- Analytics cookies: Technical cookies deposited on a visitor's browser automatically expire after a maximum period of 13 months. The personal data and tracking traffic information collected

through these analytical tools is retained on the Organiser's database for a maximum period of 25 months from the date of collection, after which it is fully anonymised or deleted.

9.5. Extension of retention in case of disputes

Notwithstanding the periods mentioned above, if a formal complaint, regulatory inquiry, or legal claim arises or is anticipated before any data is scheduled for deletion, the IRE will suspend the destruction of the relevant records. This data will be retained in a secure, restricted archive for as long as necessary to fully resolve the matter, protect the IRE's legal rights, or comply with official authority requests.

9.6. Anonymised data

The IRE may retain aggregated and anonymised statistics indefinitely for historical, analytical, and reporting purposes. Because this data does not identify any individual, it is not subject to data protection laws.

9.7. Secure deletion

When a retention period expires (and subject to the historical archive rule above), the IRE permanently deletes or securely destroys the relevant video files, electronic logs, and personal data, ensuring they cannot be recovered or restored.

10. Data subjects rights

10.1. Available rights

Under the conditions set out by the GDPR, individuals have the following legal rights regarding their personal data:

- Access: The right to request a copy of the personal data held by the IRE;
- Rectification: The right to ask the IRE to correct inaccurate or incomplete information;
- Erasure (right to be forgotten): The right to request the deletion of personal data under certain legal conditions;
- Restriction: The right to ask the IRE to temporarily stop processing data in specific situations;
- Portability: The right to receive personal data in a structured, commonly used format, where applicable;
- Objection: The right to object to processing based on the IRE's legitimate interests;
- Withdrawal of consent: The right to withdraw consent at any time for website analytics and cookies, without affecting any processing done before the withdrawal.

10.2. How to exercise your rights

Requests to exercise any of these rights can be sent directly by email to: dataprotection@ire.lu

To protect privacy and security, the IRE may require individuals to verify their identity before responding to a request.

10.3. Specific rules regarding the right to object

Where data processing is based on the IRE’s legitimate interests, individuals can object at any time based on their particular situation.

The IRE will evaluate each objection in accordance with Article 21 of the GDPR. An objection does not automatically lead to the removal of video content. The IRE may refuse the request if it demonstrates overriding legitimate grounds to continue using the material (such as a signed image and voice authorisation), or if the data remains necessary to establish, exercise, or defend legal claims.

10.4. Right to lodge a complaint

Individuals also have the right to file a complaint with the Luxembourg data protection authority:

Commission nationale pour la protection des données (CNPD)
15, boulevard du Jazz, L-4370 Belvaux
Website: https://cnpd.public.lu

11. Required Information and Consequences of Non-Provision

Personal data identified as mandatory is strictly necessary for the IRE to manage participation, verify team eligibility and intellectual property rights, deliver prizes, or legally use the videos. Failure to provide the required information or documentation (such as signed release forms) prevents the successful submission, evaluation, or definitive awarding of a prize, and restricts the use of the relevant video material by the IRE.

12. Data Security

The IRE applies proportionate technical and organisational measures to protect personal data against unauthorised access, loss, or alteration. These measures include:

- Restricting data access to authorised personnel only on a strict need-to-know basis;
- Storing raw video files and legal rights documentation in secure, restricted environments;
- Signing appropriate data protection contracts with all service providers;
- Enforcing controlled publication processes and internal editorial reviews.

While the IRE implements high-standard safeguards, no internet transmission or electronic storage system can be guaranteed to be completely secure.

13. Changes to this Privacy Notice

The IRE updates this Privacy Notice when necessary to reflect legal and regulatory developments, operational changes to the Contest organisation, and technological advancements.

The version published on the official Contest website at any given time governs the processing operations carried out during that period.