Introduction

This Privacy Statement applies to our various audit and assurance tools and other related online tools and mobile applications, referred to below individually or collectively as an “Audit Tool” or the “Audit Tools.” This Privacy Statement describes the ways in which your personal information is collected in connection with your use of the Audit Tools, the purposes for which your personal information may be used, and how it may be shared.

When used in this Privacy Statement, “we,” “us,” and “our” refer to the entity within the Deloitte Network that invited you to use an Audit Tool, and the “Deloitte Network” refers to Deloitte Touche Tohmatsu Limited (“DTTL”), its network of member firms, and their related entities. Please note that DTTL and each DTTL member firm are legally separate and independent entities. To learn more about Deloitte’s global network of member firms, please visit www.deloitte.com/about.

In this Privacy Statement, we will refer to your information as “personal information.” We may sometimes collectively refer to collecting, handling, storing, and protecting your personal information as “processing” such information.

Please note that the Audit Tools may contain links to other sites, including, without limitation, sites maintained by entities within the Deloitte Network, which may not be governed by this Privacy Statement. We encourage users to review each site’s privacy statement before disclosing any personal information.

By using the Audit Tools, you are agreeing to the use of your personal information as described in this Privacy Statement.

Information Collection and Use

In order to get access to one or more of the Audit Tools, limited personal information will be collected from you or the company or firm for which you work, including your name, your company or firm name, your email address, and your phone number. This information is used to manage your account and verify your identity each time you log in to an Audit Tool. Your personal information may also be used to inform you about project-related tasks, upcoming deadlines, releases, and scheduled upcoming changes to the Audit Tools’ services and to respond to your inquiries and requests.

In addition to the purposes described above, we may use your personal information in connection with applicable legal or regulatory requirements, requests from and communications with competent authorities, and protecting our rights and/or property and that of our users.

Additionally, to the extent permitted by applicable local laws and regulations on data protection and data security, and subject to application of this Privacy Statement, we may
use your personal information for marketing purposes or to send you promotional materials or communications regarding services provided by entities within the Deloitte Network that we feel may be of interest to you. We may also contact you to seek feedback on services provided by entities within the Deloitte Network or for market or other research purposes.

You may request that we discontinue sending you emails or other communications at any time.

Use of the Audit Tools may be subject to review, monitoring, and recording at any time to help confirm compliance with the Terms of Use and that only authorized parties are accessing the Audit Tools using your user login and password.

Please note that this Privacy Statement covers the personal information that is collected in connection with your use of the Audit Tools only. Any other information provided to us via the Audit Tools will be used in accordance with the terms of the relevant engagement letter or the Audit Tool’s Terms of Use, as applicable.

**Legal Basis for Information Processing**

We use your personal information for the purposes outlined above because: (a) one or more entities within the Deloitte Network have a legitimate interest in the effective delivery of services to you or a client of an entity/entities within the Deloitte Network; (b) one or more of the entities within the Deloitte Network are subject to legal or regulatory obligations, such as providing information to a public body or law enforcement agency; or (c) the information is required in order to provide services to you or a client of an entity/entities within the Deloitte Network.

**Log Information, Cookies, and Web Beacons**

The Audit Tools collect standard internet log information, including a user’s IP address, browser type and language, access time, and referring website address. When using a mobile application, the Audit Tools may also automatically collect information relating to a user’s device, mobile network, and the version of the application being used.

The Audit Tools use cookies (small text files stored on a user's device) to identify users when they connect to an Audit Tool. If an Audit Tool uses cookies, a user’s browser must be enabled to allow cookies in order to access that Audit Tool. Upon successful login, cookies are created and placed on the user’s computer or device. In addition to information related to authentication, information may be stored in the cookies in order to direct a user to the correct site location. To ensure that the Audit Tools are well managed and to facilitate improved navigation, we or our service providers may also use cookies or web beacons (electronic images that allow a website to count visitors who have accessed a particular page and access certain cookies) to collect aggregate data.

Most browsers can be set to inform you when a cookie has been sent to you and provide you with the opportunity to reject that cookie. However, refusing a cookie may, in some cases, preclude you from using or negatively impact the display or function of the Audit Tools or some of their areas or features.

By using any of the Audit Tools, you agree that cookies can be placed on your computer or device.

Please note that we also use analytics services provided by Adobe. You may, however, opt out of having your anonymized browsing activity within the Audit Tools recorded by Adobe’s
analytics cookies. To learn more about Adobe’s privacy practices and how to opt out of their cookies, please visit http://www.adobe.com/privacy/opt-out.html.

**Disclosure of Information to Third Parties**

In connection with one or more of the purposes outlined in the “Information Collection and Use” section above, we may disclose your personal information to:

- other entities within the Deloitte Network;
- third parties that provide services to one or more entities within the Deloitte Network, such as website and system hosting, management, and support;
- other entities within the Deloitte Network and other third parties as part of a corporate transaction, such as a divestiture, reorganization, merger, or acquisition; and
- competent authorities, including courts and authorities regulating one or more entities within the Deloitte Network, in each case to comply with legal or regulatory obligations or requests.

Please note that the Audit Tools are hosted in, and/or supported by people located in, the United States, the Netherlands, Ireland, Singapore, Hong Kong, and Malaysia. Additionally, some of the recipients of your personal information referenced above may be based in countries or regions outside of your home jurisdiction. Accordingly, any personal information that is collected in connection with your use of the Audit Tools may be transferred to countries or regions without data protection rules similar to those in effect in your home jurisdiction. In such cases, we will ensure that there are adequate safeguards in place designed to protect your personal information.

Where the recipient is outside of the European Economic Area ("EEA"), the adequate safeguard might be a data transfer agreement with the recipient based on standard contractual clauses approved by the European Commission for transfers of personal information to third countries.

Further details on the transfers described above and the adequate safeguards used by us with respect to such transfers are available from us by contacting your engagement team directly or webmaster services using the “Contact us” link in the applicable Audit Tool.

We may also share non-personal, de-identified, and aggregated information with third parties for several purposes, including data analytics, research, submissions, thought leadership, and promotional purposes.

**Information Security**

We have in place reasonable commercial standards of technology and operational security designed to protect your personal information from loss, misuse, and unauthorized access, disclosure, alteration, and destruction.

**Information Retention**

We retain your personal information as long as is necessary for the fulfillment of the purposes identified above in the “Information Collection and Use” section or as otherwise necessary to comply with applicable laws and professional standards. Where your personal information is no longer necessary or relevant for our identified purposes, we will securely dispose of your personal information.
Your Rights
You have various rights in relation to your personal information. In particular, you have a right to:

- obtain confirmation that we are processing your personal information, and request a copy of the personal information we hold about you; and
- ask that we update the personal information we hold about you, or correct such information that you think is inaccurate or incomplete.

Depending on the jurisdiction in which you are located, you may also have the right to:

- ask that we delete the personal information that we hold about you, or restrict the way in which we use such information; and
- object to our processing of your personal information.

If you are interested in exercising any of the abovementioned rights or would like to raise a question about our use of your personal information, please contact your engagement team directly or webmaster services using the “Contact us” link in the applicable Audit Tool.

You may also use the above contact methods if you wish to make a complaint relating to your personal information or privacy.

If you are located in the EEA and are unsatisfied with the way in which we have handled your personal information or any privacy query or request that you have raised to us, you may have a right to complain to the applicable Data Protection Authority ("DPA"). For additional information, or to be directed to the appropriate DPA, please contact your engagement team directly or webmaster services using the “Contact us” link in the applicable Audit Tool.

Special Notices to California Residents
In response to California law, if you are a California resident, you are entitled to request information concerning whether your personal information has been disclosed to nonaffiliated third parties for their direct marketing purposes. We do not share your personal information with nonaffiliated third parties for such purposes.

Do Not Track Preference
"Do Not Track" is a preference you can set in your browser to let the websites you visit know that you do not want them collecting information about you. The Audit Tools do not currently respond to a "Do Not Track" or similar signal. We do not engage in the collection of personal information about your online activities across third-party websites or online services, and we do not allow third parties to collect such personal information when you use the Audit Tools.

Changes to this Privacy Statement
We may modify or amend this Privacy Statement from time to time at our discretion. When we make changes to this Privacy Statement, we will amend the revision date at the top of this page, and such modified or amended privacy statement shall be effective as to you and your personal information as of that revision date. We encourage you to review this Privacy Statement periodically to be informed about how we are protecting your personal information.
Questions
If you have any questions or concerns regarding your personal information or privacy while using the Audit Tools, please contact your engagement team directly or webmaster services using the “Contact us” link in the applicable Audit Tool.

English Version
This Privacy Statement was written in English (U.S.). To the extent any translated version of this Privacy Statement conflicts with the English version, the English version controls.