



TERMS AND CONDITIONS FOR ACCESS TO A PRODUCT CREATED BY DELOITTE

INITIAL PROVISIONS

1. These General Terms and Conditions (the "**Terms and Conditions**"), issued in accordance with Section 1751 et seq. of Act No. 89/2012 Coll., the Civil Code, as amended (the "**Civil Code**"), govern the mutual rights and obligations, i.e. the rights and obligations between us, i.e. Deloitte Advisory s.r.o. with its registered office at Italská 2581/67, Vinohrady, 120 00 Prague 2, Corporate ID: 27582167, recorded in the Register of Companies maintained by the Municipal Court in Prague, Section C, File No. C 113225 ("**Deloitte**" or "**we**") and you, i.e. a party interested in access to a Product (the "**User**" or "**you**"), when providing access to a product or the Premium version of a product (the "**Product**").

CONCLUSION OF AGREEMENT

2. **Registration of the User.** The User shall make a binding Product registration (the "**Registration**") by completing and submitting the registration form (the "**Form**") via the Deloitte online portal (the "**Portal**"). The User agrees to provide up-to-date and true information in the Form.
The terms and conditions relating to the use of the Portal are specified at the following address: https://www2.deloitte.com/cz/cs/footerlinks1/legal.html?icid=bottom_legal. Unless otherwise expressly determined by Deloitte, the Registration can only be made on the Portal and registration through third-party sites will not be accepted.
3. **Conclusion of the Agreement.** Upon submission of the Form, the User will receive a confirmation of the Registration (the "**Confirmation**"), which will result in the conclusion of the Agreement to make the Product available to the User; these Terms and Conditions form an integral part of the aforementioned Product Access Agreement (the "**Agreement**"). Deloitte is under no obligation to send the Confirmation.

FEE

4. **Fee.** The User shall pay the fee for access to the Premium version of the Product in the amount specified at the time of Registration (the "**Fee**") within the time period specified in the invoice issued, which shall not be less than fourteen (14) days. Unless otherwise specified on the Registration Page, the Fee is designed as payment for providing access to the Premium version of the Product for a period of 12 consecutive months (the "**Covered Period**"), with the Covered Period commencing on the first day of the month following the month in which the Fee is credited to Deloitte's account. The User shall have the option to access the fee version of the Product before the invoice is paid and the payment is credited to Deloitte's account. The Fee will be refunded only if the User is denied access to the Product by Deloitte as provided below, and in each case in an amount proportionate to the remaining balance of the Covered Period. The Fee will not be refunded for any other reason.
5. **Tax Document.** A tax document will be issued in accordance with Act No. 235/2004 Coll., on Value Added Tax, as amended, and send to the User's e-mail address indicated in the Form.
6. **Payment in Advance.** Deloitte reserves the right to require payment of the Fee in advance and not to allow the User access to the Product until the Fee has been credited to Deloitte's bank account.

RIGHTS AND OBLIGATIONS OF THE USER

7. **Deloitte's Code of Conduct.** The User hereby acknowledges and agrees to act in accordance with the standards identified as "Principles" in Deloitte's Supplier Code of Conduct published on the following website: <https://www2.deloitte.com/cz/cs/pages/about-deloitte/articles/ethics-and-independence.html>.
8. **Change of the User.** Access to the Product is intended only for the person named in the Form and any change in the User's identity is possible only upon Deloitte's prior written consent.
9. **Obligations of the User.** The User undertakes to comply with these Terms and Conditions when accessing and using the Product.

10. **Technical Equipment.** Deloitte accepts no responsibility for the User's technical equipment and therefore their ability to access the Product. The technical equipment requirements necessary to access the Product are as follows: personal computer, mobile phone, tablet or other similar device with internet access.
11. **Rejection of access to the Product.** Should the User breach any of the terms or obligations under these Terms and Conditions, they may be rejected access to the Product without refund of the Fee and the Agreement may be cancelled by Deloitte with immediate effect.
12. **Copyright.** The Product and the materials contained therein are subject to Deloitte's copyright and the Product remains the property of Deloitte. Upon payment of the Fee, the User shall obtain a non-exclusive, non-transferable, fully paid license to use the Product for the User's internal purposes in accordance with the other provisions of the Agreement. Any usage fees (license fees) associated with the Product are included in the Fee. The User shall not (i) publish or copy the Product and related documentation (other than for internal purposes), (ii) publish, modify or create improved versions of the Product, (iii) alter, merge, modify, adapt or translate the Product, (iv) decompile, disassemble or reverse engineer the Product in whole or in part, convert from the source code of the Product, (v) use, copy, reproduce, write or create any derivative work or other work based on all or any part of the Product, (vi) modify, reverse engineer, and combine the Product with other works and use the Product in combination with other works, (vii) rent and/or lend the Product and related documentation or copies thereof to third parties, and (viii) sublicense to third parties the rights to use the Product beyond the scope determined by Deloitte in their sole discretion. Deloitte is the owner of all rights to the Product (including, without limitation, copyright and other intellectual property rights) as well as all rights to use and disclose their ideas, concepts, know-how, methodologies, technologies, processes, skills, including modifications thereof, in the course of their business and the User shall ensure that no members of the User's Group assert any restriction, limitation or prevention of the exercise of such rights against any Deloitte Entity, nor cause such assertion. Violation of the obligations under this clause may constitute a breach of Act No. 121/2000, the Copyright Act, as amended.
13. **Limitation of liability.** Although Deloitte has made commercially reasonable efforts to make the Product useful to Users, Deloitte provides no guarantee of the accuracy, completeness or suitability of the information provided in or in connection with it or the accuracy or completeness of the materials included in the Product. The Product is intended for educational purposes only and does not constitute the provision of professional advice in any particular case, nor should it be relied upon as professional advice. Users are thus solely and entirely responsible for the decisions they make. The product has not been adapted to the needs or instructions of a particular User. Without prejudice to the limitations in Section 2898 of the Civil Code, Deloitte shall not be liable to the User for any detriment arising from access to the Product or the use of the information obtained therefrom.
14. **Indemnification.** The User agrees to indemnify Deloitte for all claims brought against Deloitte by third parties in connection with the User's access to the Product.

ORGANISATION OF ACCESS TO THE PRODUCT

15. **Rejection of the Registration.** Deloitte reserves the right to reject Registration without stating a reason. In particular, Deloitte shall be entitled to reject access to the Premium version of the Product to persons who are, or to the best of Deloitte's knowledge are expected to become, audit clients of another Deloitte Entity.
16. **Changes to the Product.** Deloitte reserves the right to make changes to the Product and will notify registered Users electronically via the website on which the Product is provided, or by email if the change is significant to the use of the Product.
17. **Discontinuation and Cancellation of Access to the Product.** Deloitte reserves the right to discontinue access to the Product in the event of an unexpected and unforeseeable event, including for technical reasons on Deloitte's part. In such event, Deloitte will use their best efforts to restore access to the Product as soon as possible. Deloitte reserves the right to terminate the User's access to the Product in the event that they become aware that the User is, or becomes, an audit client of another Deloitte Entity, in which case the Fee will be refunded in the proportionate amount as specified in Article 4 above.
18. **Changes or Corrections to the Registration.** A request to make corrections or changes to the Registration (including the cancellation of access to the Product, i.e. withdrawal from a binding registration as defined in the terms below) may be made by sending a written request to the email address specified in Article 30 of these Terms and Conditions, and the correction or change will only be effective upon receipt of a written confirmation from Deloitte. For the avoidance of doubt, Deloitte is under no obligation to comply with the request or to provide a reason for non-compliance.

CONSUMER RIGHTS

19. **Withdrawal from the Agreement.** The User who is a natural person and accesses the Product outside the scope of their business activity or outside the scope of independent exercise of their profession (the "**Consumer**") is entitled to withdraw from the Agreement, if it was concluded remotely or outside Deloitte's business premises, within fourteen (14) days of the date of conclusion of the Agreement, by sending a notice to the address specified in Article 30 below. Upon withdrawal, Deloitte shall refund the Fee in the same manner in which the Consumer paid it. If the User exercises the right of withdrawal from the Agreement, Deloitte shall only be entitled to the costs already incurred in connection with the Product.
20. **Sample Notice of Withdrawal.** Sample of the notice of withdrawal from the Agreement (Registration Cancellation) for the Consumer forms Appendix 1 to these Terms and Conditions.
21. **Information on Out-of-Court Settlement of Disputes.** Information on the manner of handling out-of-court complaints, including information on whether a complaint can be addressed to a supervisory body, or a state supervisory authority can be found at: https://www2.deloitte.com/cz/cs/footerlinks1/informace-pro-spotrebitele.html?icid=bottom_informace-pro-spotrebitele.

PROTECTION OF PERSONAL INFORMATION

22. **Definitions.** All capitalised terms in this section shall have the meaning assigned to them in these Terms and Conditions or by legislation to the extent in which it is applicable at the relevant time: (i) national legislation implementing Directive 2002/58/EC on privacy and electronic communications; (ii) the General Data Protection Regulation ((EU) 2016/679); and (iii) any other national personal data protection legislation (the "**Data Protection Legislation**").
23. **Information on Processing of Personal Data.** The parties acknowledge that the Personal Data provided by the User, their staff or representatives will be processed by Deloitte as the Controller for the following purposes, or, more precisely, in connection with (i) the provision of access to the Product; (ii) ensuring compliance with applicable legal, regulatory or professional requirements; (iii) handling requests or notifications from the relevant authorities; (iv) agreement administration, financial accounting, compliance with internal regulations, risk analysis and client relationships; and (v) the use of systems and applications (hosted or internal) for information technology and information system services (the "**Purposes**"). The personal data processed by Deloitte comprise the name, surname, email address, company name, registered office, Corporate ID and VAT ID. The full text of the Information on the processing of Personal Data is available on the Registration website.
24. **Deloitte Privacy Statement.** For the above-mentioned Purposes, Personal Data may be disclosed/transferred to Personal Data Recipients (including Data Controllers and Data Processors) and may be processed by such Recipients as specified in the Deloitte Privacy Statement available at: https://www2.deloitte.com/content/dam/Deloitte/ce/Documents/deloitte-ce-privacy-statement-for-clients/local/CZ_Prohl%C3%A1%C5%A1en%C3%AD%20Deloitte%20Central%20Europe%20o%20ochran%C4%9B%20osobn%C3%ADch%20C3%BAdej%C5%AF.pdf?nc=1 (the "**Deloitte Privacy Statement**"). Unless disproportionate effort is required, the User shall ensure that data subjects (its relevant employees, representatives, contractors and clients) are informed of the Deloitte Privacy Statement.

CLAIMS

25. **Liability for Defects.** The rights and obligations of the parties to the Agreement regarding liability for defects, i.e. rights arising from a defective performance, are governed by the relevant generally binding regulations (especially Sections 1914 to 1925, 2099 to 2117 and 2161 to 2174 of the Civil Code).
26. **Receiving Claims.** Deloitte receives claims at the address specified in Article 30 of these Terms and Conditions.

TERM OF THE AGREEMENT AND OTHER PROVISIONS

27. **Term of the Agreement.** The Agreement is concluded for a definite period until the mutual obligations have been fulfilled, unless terminated earlier by one of the manners specified below or by agreement. The Agreement may terminate by (i) the fulfilment of mutual obligations (in particular by the expiry of the Covered Period), (ii) cancellation of access to the Product pursuant to Articles 11 or 17 above, (iii) the User's (Consumer's) withdrawal from the Agreement pursuant to Article 19 of the Terms and Conditions.
28. **Agreement Termination.** Not applicable.

29. **Governing Law.** Legal relationships between the User and Deloitte not expressly regulated by these Terms and Conditions shall be governed by the laws of the Czech Republic and unless agreed otherwise, provisions of the Civil Code shall apply. Any potential dispute shall be resolved by a court within Deloitte’s local jurisdiction.
30. **Deloitte’s Contact Information.** The following contact details shall be used for all communication with Deloitte in connection with these Terms and Conditions and the Product: Address: Deloitte Advisory s.r.o., Italská 2581/67, 120 00 Prague 2, e-mail: ceczdlook@deloittece.com.
31. **Deloitte Entities.** “Deloitte Entities” shall mean one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”), their legal predecessors, successors and assignees, including their partners, officers, principals, owners, directors, employees, subcontractors and agents. DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. “Deloitte Central Europe”, “Deloitte CE” refers to one or more entities organised under the umbrella of Deloitte Central Europe Holdings Limited, the member firm in Central Europe of Deloitte Touche Tohmatsu Limited. Services are provided by the subsidiaries and affiliates of, and firms associated with Deloitte Central Europe Holdings Limited (related firms), which are separate and independent legal entities.
32. **Entirety of the Terms and Conditions.** These Terms and Conditions form the entire agreement relating to the User’s access to the Product and no other provisions, documents or appendices not expressly defined or referred to in the Terms and Conditions shall apply to this contractual relationship. Any application of the order, terms and conditions or other documents of the User or the company represented by the User is expressly excluded. Any modification or amendment to these Terms and Conditions may only be made in writing with the consent of authorised representatives of Deloitte and the User, i.e. the company represented by the User.
33. **Versions and Amendments to the Terms and Conditions.** These Terms and Conditions are effective as of 1 December 2023. Deloitte reserves the right to amend the Terms and Conditions at any time. However, the amended Terms and Conditions shall only apply to Agreements entered into based on the Registration made after the effective date of the amended Terms and Conditions.

Appendices:

- Appendix No. 1 – Sample notice of the Consumer’s withdrawal from the Product Access Agreement

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Addressee (*):

- Deloitte Advisory s.r.o. with its registered office at Italská 2581/67, Vinohrady, 120 00 Prague 2, Corporate ID: 27582167, recorded in the Register of Companies maintained by the Municipal Court in Prague, Section C, File No. C 113225

I hereby withdraw from the Agreement on Access to the Product entitled: _____

Date of conclusion of the Agreement:

Name and Surname of the Consumer:

Consumer Signature:

Date