

## REGULATIONS ON ON-LINE TRAINING COURSES ORGANIZED BY DELOITTE COMPANIES IN POLAND

### I. DEFINITIONS

Any references made herein to the terms defined below shall mean the following:

- a) **Regulations** - these regulations.
- b) **Organizer** - refers to the company:
  - Deloitte Doradztwo Podatkowe Dąbrowski i Wspólnicy sp. k. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000638407, Tax Identification Number (NIP) 525-21-91-427; or
  - Deloitte Advisory spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000761948, Tax Identification Number (NIP) 525-27-43-619, REGON no. 369711637; or
  - Deloitte Advisory sp. z o.o. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000143938, Tax Identification Number (NIP) 525-22-54-754, REGON no. 015285979, share capital in PLN: 279,500.00; or
  - Deloitte Poland sp. z o.o. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000004728, Tax Identification Number (NIP) 527-020-73-28, share capital in PLN: 20,226,507.00; or
  - Deloitte Audyt spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000446833, Tax Identification Number (NIP) 527-020-07-86; or
  - Deloitte Audyt sp. z o.o. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000708648, Tax Identification Number (NIP) 525-27-32-691, share capital in PLN: 10,000.00; or

- Deloitte Consulting S.A. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000241472, Tax Identification Number (NIP) 527-10-31-162, share capital in PLN: 396,313.01; or
  - Deloitte Legal, Ostrowski, Gizicki i Wspólnicy sp.k. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000293620, Tax Identification Number (NIP) 701-010-40-70; or
  - Deloitte CE Business Services sp. z o.o. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000270654, Tax Identification Number (NIP) 701-00-46-154, share capital in PLN: 500,000.00; or
  - Deloitte Digital sp. z o.o. with its registered office in Łódź, address: ul. Ks. Bp. Wincentego Tymienieckiego 22G, 90-349 Łódź, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court of Łódź, 20th Business Division of the National Court Register under KRS no. 0000332555, Tax Identification Number (NIP) 725-200-39-29, share capital in PLN: 52,500.00; or
  - Deloitte Digital BPO sp. z o.o. with its registered office in Łódź, address: ul. Ks. Bp. Wincentego Tymienieckiego 22G, 90-349 Łódź, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court of Łódź, 20th Business Division of the National Court Register under KRS no. 0000294304, Tax Identification Number (NIP) 725-196-06-00, share capital in PLN: 75,000.00; or
  - Lakepath spółka z ograniczoną odpowiedzialnością sp.k. with its registered office in Warsaw, address: Al. Niepodległości 18, 02-653 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 13th Business Division of the National Court Register under KRS no. 0000548490, Tax Identification Number (NIP) 527-257-65-96; or
  - Lakepath sp. z o.o. with its registered office in Warsaw, address: Al. Niepodległości 18, 02-653 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000540614, Tax Identification Number (NIP) 521-36-87-360, share capital in PLN: 5,000.00; or
  - Deloitte UA sp. z o.o. with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw, 12th Business Division of the National Court Register under KRS no. 0000972808, Tax Identification Number (NIP) 525-29-08-664, share capital in PLN: 5,000.00.
- c) **Service Recipient** - a natural person concluding an agreement on the participation in training for purposes not directly associated with their business or professional activities;

or a natural person pursuing business activity, concluding the Training Course Participation Agreement or a legal person or an organizational unit with legal personality, on behalf of which the Agreement is concluded.

- d) **Participant** - the Service Recipient taking part in the Training Course or an adult natural person participating in the Training Course appointed by the Service Recipient.
- e) **Training Course** - a service of a training character rendered by the Organizer via the Platform.
- f) **Form** - an electronic application form to enrol for the Training Course, filled out by the Service Recipient, or on the Recipient's behalf, and sent to the Organizer for the purpose of the conclusion of the Agreement.
- g) **Agreement** - the agreement concluded by and between the Parties whose subject matter is the Participant's participation the Training Course held by the Organizer. Rights and obligations under the Agreement are regulated hereby.
- h) **Parties** - the Organizer and the Service Recipient.
- i) **Platform** - an internet platform through which the Organizer will deliver Training Courses.
- j) **Malicious Code** - refers to time locks, time bombs, timers, clocks, counters, viruses, Trojan horses, agents or programs, including, without limitation, software intended to (i) cause loss or corruption of software or computer systems; and/or (ii) prevent access or allow unauthorized access to software, computer systems or data; and/or (iii) impair or disrupt the operation of software and computer systems; and/or (iv) damage the reputation of the Platform provider or may lead to such consequences.

## II. GENERAL PROVISIONS

1. These Regulations specify the rules regarding the Agreement conclusion, the arrangement of and participation in the Training Courses, in particular define the rights and obligations of the Organizer, Service Recipients and Participants with respect to the Training Course, the principles of protecting the personal data processed by the Organizer and the accountability of the Organizer in connection with the Training Courses.
2. The Regulations are available free of charge via the following website: [https://akce.deloitte.cz/files/220721\\_REGULAMIN\\_EN.pdf](https://akce.deloitte.cz/files/220721_REGULAMIN_EN.pdf), in a form which permits downloading, reproducing and recording.
3. Prior to the Agreement conclusion the Service Recipient undertakes to read the contents of these Regulations.
4. Service Recipients and Participants are obliged to comply with the Regulations and applicable provisions of law while participating in the Training Course.
5. The Participant can quickly and efficiently contact the Organizer at: al. Jana Pawła II 22, 00-133 Warszawa, e-mail: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com), telephone no.: +48 606 435 097.

## III. CONDITIONS FOR ENTERING INTO THE AGREEMENT

1. Participation in the Training Courses is payable, whereas fees for a given Training Course due to the Organizer are provided each time on a website dedicated to a specific course.

2. Conclusion of the Agreement by and between the Organizer and the Service Recipients requires that a filled out Form be sent to the Organizer, and the Organizer's participation confirmation be obtained. The Organizer shall confirm successful registration for the Training Course no later than within 2 days prior to the date of the Training. Registration confirmation sent by the Organizer is tantamount to concluding the Agreement.
3. Conclusion of the Agreement in the manner set forth in item no. 2 is binding on the Parties, and thus the Service Recipient undertakes to pay the fee for the Training Course.
4. In case of any doubts, the person concluding the Agreement on behalf of the Service Recipient, at the time of sending a completed Form is authorized by the Service Recipient to conclude the Training Course Participation Agreement in his name and on his behalf.
5. Provisions of the Regulations constitute an integral part thereof.
6. The Organizer reserves the right to select applications, in particular reject applications submitted by entities offering competitive services.
7. Prior to taking part in the Training Course, the Service Recipient shall provide the Participant with the contents hereof or inform the Participant about the provisions hereof that concern him directly. The Service Recipient undertakes to release the Organizer from the liability in respect of any Participant's claims made against the Organizer in conjunction with his/her participation in the Training Course.

#### **IV. RIGHTS AND OBLIGATIONS OF THE ORGANIZER**

1. The Organizer has the right to make changes to the program of the Training Course or change the venue and manner of delivering the Training Course, including the parameters of the Training Course and the application through which the Training Course will be provided, for valid reasons. The Organizer shall immediately inform the Service Recipient about such changes by sending an e-mail to the address provided in the Form. The above-mentioned changes shall not be deemed an amendment to the Regulations. Service Recipients and Participants undertake not to make any claims on this account against the Organizer.
2. The Organizer reserves the right to change the date of the Training Course should any circumstances beyond the Organizer's control occur. Change of the date of the Training Course as a result of circumstances beyond the Organizer's control shall not be deemed an amendment to the Agreement. Participants shall be immediately notified of the changed date and the new date of the Training Course in an e-mail sent to the address provided in the Form.
3. The Organizer may terminate the Agreement with immediate effect in the event when
  - a) the Service Recipient or the Participant breach the provisions of the Regulations or of the Agreement.
4. Should the Participant breach the provisions of the Regulations or relevant laws, rules of social coexistence or good mores, and in particular disturb or preclude the Training Course delivery, the Organizer is entitled to expel the Participant from the Training Course and terminate the Agreement with immediate effect. In such case the Service Recipient is not entitled to the return of the Training Course fee.

## V. RIGHTS AND OBLIGATIONS OF THE SERVICE RECIPIENT AND THE PARTICIPANT

1. The Service Recipient or the Participant respectively have the right to take part in the Training Course after obtaining a conformation of successful registration from the Organizer. Prior to the Training Course the Organizer shall send an invitation to the Training Course together with a link to the Platform to the e-mail address provided during the registration.
2. Once the Organizer confirms the registration completion, the Service Recipient is entitled to resign from taking part in the Training Course (without incurring any costs and without giving any reason) no later than within 3 days before the start of the Training Course by sending a resignation e-mail to the following address: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com). After the lapse of this period, the Service Recipient is no longer entitled to withdraw from the Agreement, and any possible resignation will require that the fee be paid to the Organizer. The Service Recipient may submit his/her Statement in any way provided that the Organizer is able to get acquainted with its contents. The Service Recipient may use the declaration of withdrawal template constituting Appendix no. 1 hereto.
3. The Service Recipient may change the Participant included in the Form no later than 3 days before the start of the Training Course by sending an e-mail to the following address: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com)
4. The Participant has the right to ask questions during the Training Course in a text form via chat, provided they do not refer to specific cases related to the business activity of Participants and Service Recipients, or their related parties. Given the nature of the Training Course and related technical and organizational limitations, the Organizer cannot guarantee that all questions will be answered. Given the nature of the Training Course and related technical and organizational limitations, the Organizer cannot guarantee that all questions will be answered.
5. The Participant is prohibited to record the course of the Training Course and contents presented during the Training Course. Should the above prohibition be breached, the Organizer has the right to expel the Participant from the Training Course and terminate the Agreement with immediate effect. In such case the Service Recipient is not entitled to the refund of the Training Course fee, which does not exclude other rights vested with the Organizer under the applicable provisions of law.
6. After the Training Course, the Participant is entitled to receive a presentation with didactic materials. Didactic materials will be distributed to the Participants electronically and will constitute a summary of the subject matters discussed during the Training Course.
7. Didactic materials referred to hereinabove are subject to copyrights and shall remain the property of the Organizer without any encumbrances or limitations for the benefit of the Service Recipient or the Participant or a third party, and no provision hereof shall be interpreted as transferring the title to the training materials to the Service Recipient or the Participant.
8. The Participant may use the didactic materials for his/her own needs only. The Participant is not entitled to reproduce, distribute the contents of the didactic material, neither make it public, introduce it to trading nor make it available to third parties, whether in whole or in part.

9. The Participant undertakes not to post on the Platform any unlawful content, not to spread any malicious codes on the Platform, or post elements, neither in a text nor a graphic form, in breach of the applicable provisions of law and the principles of social coexistence, in particular including vulgar content, generally considered offensive, propagating hate and racial, cultural, ethnic, moral, ideological discrimination, threatening personal dignity, that might be classified as pornography, insult or slander other persons, or exhort to aggression.
10. The Participant taking part in the Training Course will receive a personal certificate confirming participation in the Training Course.

## VI. RULES OF PERSONAL DATA PROCESSING

1. The Organizer shall act as the data controller of the personal data of the Participant and the Service Recipient (as defined in the applicable provisions of the data protection rules: Regulation [EU] 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC - general data protection regulation, hereinafter referred to as "GDPR").
2. The Organizer will process the personal data of the Participant and the Service Recipient covering: first name, last name, e-mail address and the name and registration data of the employer or a different entity directing to the Training Course (in the case of Participants who are not Service Recipients) for the purpose of performing activities related to arranging, conducting and managing the Training Course, and in particular activities connected with: (i) sending to the indicated e-mail address an invitation to participate in the Training Course together with data needed to log in to the Platform; (ii) sending to the indicated e-mail address a reminder of the upcoming date of the Training Course or any other information relevant for the purpose of organizing and managing the Training Course; (iii) sending to the indicated e-mail address a presentation and additional didactic materials regarding the delivered Training Course, as well as a post-training evaluation survey; (iv) preparing and sending to the indicated e-mail address certificates confirming participation in the Training Course; (v) issuing and sending an invoice.
3. The Organizer shall process the personal data made available in the Form pursuant to:
  - (i) Article 6.1 b) GDPR – performance of the Agreement (for the Participant being the Service Recipient);
  - (ii) Article 6.1 f) GDPR – legitimate interests of the data controller or a third party, namely activities undertaken by the Organizer to duly perform the Agreement (for Participants other than the ones indicated in item (i) hereinabove);
  - (iii) Article 6.1 c) GDPR – legal obligation of the data controller, in particular with respect to the issuance of the invoice for the Training Course.
4. The Organizer shall process and protect personal data in line with the applicable personal data protection rules, GDPR provisions in particular, and also with the use of the standard contractual clauses approved by the European Commission, should the processing require their transfer outside the European Economic Area.
5. Authorized members of the Organizer's and processing entities staff, especially the personnel of providers rendering support and maintenance services of the Organizer's IT

systems, will have access to personal data. Personal data will also be processed by the Platform provider under its terms and conditions and in line with the rules defined by this provider.

6. The Organizer shall process the personal data for no longer than necessary to accomplish the purpose for which they are processed, as set forth in item 2 hereinabove.
7. The Participant has the right to (within the scope specified under the GDPR) to access his/her personal data, to rectify or erase them, restrict processing, object to the processing, as well as to receive copies of his/her personal data. All the above rights may be exercised by contacting the Organizer at the following e-mail address: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com) If the processing of the personal data is considered unlawful, it is possible to file a complaint with a local data protection supervisory authority, i.e. the President of the Office for Personal Data Protection.
8. The Participant also has the right to express voluntary consent to the processing of his/her personal data within an additional scope: image and information or data provided by the Participant (in audio format or via chat). If during the Training Course the Participant decides to turn the camera on or to deliver a message or information (in audio format or via chat) that may constitute personal data, this shall be understood as an expression of voluntary consent to the processing of his/her personal data by the Organizer and other Participants. Granting consent in a manner described in the preceding sentences is not necessary for participating in the Training Course. The Participant may revoke such consent at any time by ceasing to use the functionalities of the Platform described hereinabove (with no effect on the legality of the processing of such personal data before the consent had been revoked).

## **VII. PAYMENT OF THE REMUNERATION**

1. Remuneration due to the Organizer under the Agreement concluded by the Service Recipient covering the Participant's participation in the Training Course shall be payable via bank transfer within 14 days of the invoice issuance by the Organizer to the account number indicated on the invoice. The Organizer shall issue an invoice upon the completion of the Training Course.
2. When submitting the Form in order to participate in a course, the Service Recipient requests the issue of an invoice payable to a bank account number provided therein and grants their consent to receive the invoice in an electronic form to the address provided by the Service Recipient or on their behalf in the Form. Should the e-mail address referred to in the preceding sentence change, the Service Recipient is obliged to inform the Organizer about it by sending an e-mail to the following address: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com).

## **VIII. CONDITIONS FOR ACCESSING AND USING THE PLATFORM**

1. In order to participate in the Training Course, the Participant should meet the following technical requirements applied to the Platform use:

- a) a computer or mobile device with access to the Internet via one of the following web browsers:
  - o Google Chrome (the 2 latest versions);
  - o Mozilla Firefox (the 2 latest versions);
  - o Apple Safari (the 2 latest versions);
  - o Microsoft Edge (the 2 latest versions).
2. The use of the Platform for the Training Course Participants is free of charge.
3. The Participant (as well as a non-Participant submitting the application and the Form) hereby declares:
  - a) to be of legal age and have legal capacity to accept these Regulations;
  - b) to have furnished complete data and information that do not mislead and do not infringe upon the law or third-party rights;
  - c) not to provide third parties with access to the Training Course delivered on the Platform.
4. The Organizer may decline the participation in the Training Course if they reasonably believe that the data or information provided by the Service Recipient and/or the Participant infringe upon the law, ethics, third-party rights or the legitimate interests of the Organizer or the Platform provider.

## **IX. LIABILITY AND WARRANTIES**

1. The Organizer shall not be held liable for:
  - a) the Participant's inability to use the Platform for any reason not attributable to the Organizer, and in particular for failure to comply with the technical conditions indicated in point VIII hereof,
  - b) the provision of an incorrect e-mail address necessary to register for the Training Course, and thus making it impossible to take part in it,
  - c) the malfunctioning of the Participants' devices, resulting in the inability to participate in the Training Course;
  - d) events caused by force majeure;
  - e) application of knowledge gained during the Training Course.
2. The Organizer hereby declares that the Training Course (i.e. the information delivered during the Training and included in related materials) is of purely academic nature and does not constitute any tax, legal or other professional advice or opinion, and the Organizer shall not be held liable for the use of information provided during the Training Course or included in the related materials. The Training regards general issues addressed to a broad group of recipients and does not constitute individual consulting in any form.
3. The Organizer shall not be held liable for failure to perform or undue performance of services rendered via the Platform resulting from the breach of the provisions hereof by the Participant.
4. The Organizer shall not be in particular held liable for:
  - a) the contents published by the Participant on the Platform which infringe upon the law or third-party rights;



- b) loss of Participant's data due to objective circumstances (e.g. device failures) or other circumstances beyond the control of the Organizer, especially those pertaining to the Platform provider or other participants;
- c) damage resulting from the discontinuance of the services via the Platform;
- d) damage resulting from false, inaccurate or incomplete data or information provided by the Service Recipient and/or the Participant;
- e) damage resulting from the breach of the provisions hereof by the Service Recipient or the Participant.

## X. COMPLAINTS PROCEDURE

1. The Service Recipient may log a complaint about the Training Course by sending an e-mail to the following address: [ceplszkolenia@deloitteCE.com](mailto:ceplszkolenia@deloitteCE.com). The complaint shall be made immediately, however no later than within 14 days following the circumstances giving rise to the complaint.
2. Correctly filed complaint should include the following information:
  - a) designation of the Service Recipient and the Participant (including his/her first name, last name, and in the case of legal persons and other entities, the name, address and data of the person authorized to represent the Service Recipient or the Participant in connection with the complaint);
  - b) the name of the Training Course and the event giving rise to making a complaint;
  - c) description of grounds for the complaint;
  - d) expectations of the Service Recipient.
3. The Organizer shall consider the complaint within 14 days from its submission to the indicated e-mail address, and send a reply to the e-mail address from which the complaint had been sent or to a different address indicated in the complaint.
4. The Service Recipient may use the out-of-court complaint handling mechanism and seek claims before the Permanent Consumer Arbitration Court at the Provincial Inspector of Trade Inspection in Warsaw. Information on the how to access the above-mentioned manner and procedures for resolving disputes can be found at the following address: [www.uokik.gov.pl](http://www.uokik.gov.pl), in the "Consumer dispute resolution" tab.

## XI. FINAL PROVISIONS

1. The Organizer reserves the right to make changes to these Regulations at any time. In the event of any changes made to the Regulations, the Service Recipient will be notified of such changes via an e-mail sent to the address indicated in the Form, while the amended Regulations will be published, in a manner that allows the Service Recipient to read its content, on the website: [https://akce.deloitte.cz/files/220721\\_REGULAMIN\\_EN.pdf](https://akce.deloitte.cz/files/220721_REGULAMIN_EN.pdf).
2. The Service Recipient may not transfer the rights or obligations arising from the Agreement to third parties without written consent of the Organizer.
3. Any matters not regulated herein shall be governed by relevant binding provisions of the Polish law.

4. Any and all disputes related to the performance hereof shall be resolved by means of negotiations and reconciliation, respecting interests of both Parties. Should the Parties fail to reach an agreement through negotiation, any and all disputes hereunder shall be settled by a common court competent for the Organizer's office.
5. The Service Recipient may also use the extra-judicial claims settlement manner in disputes regarding contractual obligations arising from online sales contracts or contracts for the provision of services, using the EU ODR online platform, available at: [ec.europa.eu/consumers/odr](http://ec.europa.eu/consumers/odr).

Appendix no. 1 - MODEL WITHDRAWAL FORM

(please complete and return this form only if you wish to withdraw from the agreement)

\_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(first and last name/ company name, address)

Deloitte \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ceplszkolenia@deloitteCE.com

**Declaration of Withdrawal from the Agreement**

- I/We<sup>(\*)</sup> hereby wish to inform you <sup>(\*)</sup> about my/our withdrawal from the Training Course Agreement: \_\_\_\_\_.

<sup>(\*)</sup> delete as appropriate.