

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** - means the entity that organizes a given training, each time indicated at the training title at <https://www2.deloitte.com/pl/pl/pages/tax/articles/training-center.html> as, respectively:
 - **Deloitte Doradztwo Podatkowe Dąbrowski i Wspólnicy sp. k.** with its registered office in Warsaw at Al. Jana Pawła II 22, 00-133 Warsaw, entered into the register of companies kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS: 0000638407, Tax Identification Number (NIP): 525-21-91-427, or
 - **Deloitte Advisory spółka z ograniczoną odpowiedzialnością sp.k.** with its registered office in Warsaw at al. Jana Pawła II 22, entered into the register of companies kept by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000761948, Tax Identification Number (NIP): 525-27-43-619, REGON: 369711637; or
 - **Deloitte Advisory sp. z o.o.** with its registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000143938, Tax Identification Number (NIP): 525-22-54-754, REGON: 015285979, with the share capital of 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 in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000004728, Tax Identification Number (NIP): 527-020-73-28, with the share capital of PLN 20,226,507.00, or
 - **Deloitte Advisory spółka z ograniczoną odpowiedzialnością sp.k.** with its registered office in Warsaw at Al. Jana Pawła II 22, 00-133 Warszawa, entered in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS: 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 in the Register of Companies of the National Court

Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000708648, Tax Identification Number (NIP): 525-27-32-691, with the share capital of 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 in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000241472, Tax Identification Number (NIP): 527-10-31-162, with the share capital of PLN 396,313.01 (fully paid), 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 in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS: 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 in the Register of Companies of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS 0000270654, Tax Identification Number (NIP): 701-00-46-154, with the share capital of PLN 500,000.00, or
- **Deloitte Digital, Sp. z o.o.** with the 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 for Łódź-Śródmieście, 20th Business Division of the National Court Register, under the KRS number 0000332555, Tax Identification Number (NIP): 725-200-39-29, with the share capital of PLN 52,500.00, or
- **Deloitte Digital BPO sp. z o.o.** with the 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 for Łódź-Śródmieście, 20th Business Division of the National Court Register, under the KRS number 0000294304, Tax Identification Number (NIP): 725-196-06-00, with the share capital of PLN 75,000.00, or
- **Lakepath spółka z ograniczoną odpowiedzialnością sp.k.** with the registered office in Warsaw, address: Al. Niepodległości 18, 02-653 Warszawa, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 13th Commercial Division of the National Court Register, under number KRS: 0000548490, Tax Identification Number (NIP) 527-257-65-96, or
- **Lakepath sp. z o.o.** with the registered office in Warsaw, address: Al. Niepodległości 18, 02-653 Warszawa, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw,

12th Commercial Division of the National Court Register, under number KRS: 0000540614, Tax Identification Number (NIP) 521-36-87-360, with the share capital of PLN 5,000.00, or

— **Deloitte UA sp. z o.o.** with the registered office in Warsaw, address: Al. Jana Pawła II 22, 00-133 Warszawa, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the capital city of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under number KRS: 0000972808, Tax Identification Number (NIP) 5252908664, with the share capital of PLN 5,000.00.

- c) **Service Recipient** - a natural or legal person, or an organizational unit without legal personality provided with legal capacity by specific regulations, who enrolls in the Training Course using the Form. Service Recipient includes Consumer, Entrepreneur with consumer rights and Entrepreneur, respectively.
- d) **Consumer** - a natural person who concludes an agreement regarding their participation in the Training Course for purposes not directly related to their business or professional activity.
- e) **Entrepreneur with consumer rights** - a sole proprietor who concludes an agreement regarding the participation in the Training Course for purposes directly related to their business activity, and the Agreement indicates that the activity is of non-professional nature, in particular resulting from the subject matter of the activity, disclosed based on legal provisions regarding Central Registration and Information on Business (CEIDG).
- f) **Entrepreneur** - a natural or legal person, or an organizational unit with legal personality, who concludes the Agreement in relation to their participation in the Training Course for the purpose directly related to their business activity, which is of professional nature.
- g) **Participant** - the Service Recipient personally taking part in the Training Course or an adult natural person participating in the Training Course appointed by the Service Recipient for this purpose.
- h) **Training Course** - a service of a training character rendered by the Organizer via remote means of communication (the Platform).
- i) **Form** - an electronic application form to enroll in the Training Course, filled out by the Service Recipient, or on the Recipient's behalf, including the Service Recipient's declaration of intent and expressing their will to conclude the Agreement in relation to the participation in the Training Course and sent to the Organizer.
- j) **Agreement** - the agreement concluded by and between the Parties under which the Organizer commits to carry out the Training Course, and the Service Recipient commits to pay the fee. The Agreement is concluded once the Organizer confirms the Order has been accepted.
- k) **Electronic Service** - services provided using electronic means as determined in the Act on provision of electronic services of 18 July 2002 (Journal of Laws of 2020, item 344 as amended) by the Organizer to the Service Recipient through the Platform for the purpose of delivering the Training Course.
- l) **Order** - Service Recipient's declaration of intent filed with the Organizer through the Form in order to conclude the Agreement using remote means of communication.
- m) **Parties** - the Organizer and the Service Recipient.

- n) **Platform** - an internet platform through which the Organizer will deliver Training Courses.
- o) **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 that may lead to such consequences.
- p) **Act on Consumer Rights** - the Act of 30 May 2014 (Journal of Laws of 2020, item 287 as amended).
- q) **Act on the Provision of E-services** - the Act of 18 July 2002 (Journal of Laws of 2020, item 344 as amended).
- r) **Civil Code** - the Act of 23 April 1964 (Journal of Laws of 2022, item 1360 as amended).

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, as well as rights of Consumers and Entrepreneurs with consumer rights.
2. The Regulations are available free of charge via the following website: https://akce.deloitte.cz/files/230808_REGULAMIN.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 Service Recipient having read the Regulations and accepted its contents without reservation is tantamount to the Agreement conclusion.
6. The Participant can quickly and efficiently contact the Organizer at: al. Jana Pawła II 22, 00-133 Warszawa, e-mail: ceplszkolenia@deloitteCE.com, telephone no. +48 606 435 097.
7. These Regulations are the regulations referred to in Article 8.1.1. of the Act on the Provision of E-services.
8. The Organizer shall provide e-services to the Service Recipient using the Platform.

III. CONDITIONS FOR ENTERING INTO THE AGREEMENT

1. Conclusion of the Agreement by and between the Organizer and the Service Recipient requires that a correctly filled out Form be sent to the Organizer, and the Organizer's participation confirmation be obtained in the form of Order acceptance. 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.

2. The Service Recipient shall fill out the Form themselves as far as their data necessary to conclude the Agreement are concerned. In any case, providing false or out-of-date information regarding the Service Recipient may considerably hinder or disallow correct performance of the Agreement. The Form template and the scope of data necessary for the Agreement conclusion are included in Appendix 2 hereto.
3. If the Organizer is not notified otherwise, 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 their name and on their behalf.
4. Having verified the Order, the Organizer shall send a message to the e-mail address provided by the Service Recipient confirming that the offer included in the Order has been accepted or rejected.
5. The Agreement is concluded once the Organizer has confirmed via e-mail that the Order has been accepted.
6. Having obtained the confirmation from the Organizer, the Service Recipient is obliged to pay the participation fee.
7. Having confirmed that the Order has been accepted, the Organizer shall issue an invoice the Service Recipient is obliged to pay in the amount and deadline indicated therein.
8. Should the Organizer refuse to accept the Order, the Agreement shall be deemed not concluded.
9. The Organizer shall provide the Service Recipient with a receipt in an electronic form, to which the latter agrees. A VAT invoice shall be sent to the Service Recipient to the e-mail address indicated in the Order.
10. The Organizer reserves the right to select applications, in particular reject applications submitted by entities offering competitive services. The provision does not apply to Consumers.
11. 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 them 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 being not informed about the contents of the Regulations and the principles of 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 the Service Recipient or Participant breaches the provisions of the Regulations or 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 refund 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 confirmation 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. If the Participant does not receive an invitation, they should contact the Organizer at: ceplszkolenia@deloitteCE.com.
2. 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 2 days before the start of the Training Course by sending a resignation e-mail to the following address: 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. Provisions regarding the withdrawal applicable to Consumers and Entrepreneurs with consumer rights are determined in item XII hereof.
3. Should the Organizer confirm the registration later than two days prior to the commencement of the Training Course, the Service Recipient is entitled to resign from participation no later than prior to the commencement of the Training Course. The provision applies to Consumers and Entrepreneurs with consumer rights, respectively.
4. The Service Recipient may change the Participant included in the Form no later than 2 days before the start of the Training Course by sending an e-mail to the following address: ceplszkolenia@deloitteCE.com

5. 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.
6. Questions asked by Participants may be published by the Organizer on its Internet or Intranet website for educational purposes. The questions will be published anonymously to disallow the identification of the Participant who asked them.
7. 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.
8. 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.
9. 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.
10. The Participant may use the didactic materials for their own personal 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.
11. 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.
12. 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. Personal data of the Participant and Service Recipient including: name and surname, e-mail address and registration data of the employer or another entity that has ordered the Training course (applies to Participants not qualifying as Service Recipients) shall be processed by the Organizer in relation to the organization and performance of the Training Course, in particular 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. Access to the personal data will be granted to duly authorized personnel of the Organizer as well as duly authorized personnel of processing entities, in particular providers of support services and services involving administration of Deloitte's IT systems. 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 their personal data, to rectify or erase them, restrict processing, object to the processing, as well as to receive copies of their personal data. All the above rights may be exercised by contacting the Organizer at the following e-mail address: ceplszkolenia@deloitteCE.com. Furthermore, if it is concluded that the processing of the personal data is unlawful, stakeholders have the right to lodge a complaint with a supervisory authority, i.e. the President of the Personal Data Protection Office.
8. The Participant also has the right to express voluntary consent to the processing of their 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 their 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 FEE

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. The fee is indicated on the website in a net amount.
2. The fee due to the Organizer under the Agreement concluded by the Service Recipient covering the Participant's participation in the Training Course shall be payable within 14 days of the invoice issuance by the Organizer. The Organizer shall issue an invoice upon the completion of the Training Course.
3. 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
4. and grants its consent to receive the invoice in an electronic form to the address provided by or on behalf of the Service Recipient 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.

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 applicable 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 legally capable of concluding the Agreement; or if the Agreement is concluded on behalf of another entity (Entrepreneur with consumer rights or Entrepreneur), to be duly authorized to conclude the Agreement;
 - b) to have furnished complete data and information that do not mislead and do not infringe upon the law or third-party rights, and if the information becomes out of date, to inform the Organizer about the fact;
 - c) not to disclose to third parties or provide them with access to the Training Course delivered on the Platform.
 - d) to pay the fee for the Training Course within the deadline;
 - e) to be aware of threats involving the use of Internet and of the need to provide their equipment with basic security tools (such as anti-virus software).
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

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 item 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 (including 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 lodge a complaint about the Training Course by sending an e-mail to the following address: ceplszkolenia@deloitteCE.com. The complaint shall be made immediately, however no later than within 14 days following the circumstances giving rise to the complaint. The deadline does not apply to Consumers and Entrepreneurs with consumer rights.
2. A correctly filed complaint should include the following information:
 - a) designation of the Service Recipient and the Participant (including their name, surname, 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) Service Recipient's expectations; a failure to provide the above information does not affect the effectiveness of a complaint, although may considerably hinder its handling by the Organizer.
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. In the case of Consumers and Entrepreneurs with consumer rights, receiving no answer to a complaint within 14 days shall be deemed as its acceptance by the Organizer.
4. The Service Recipient qualifying as Consumer or Entrepreneur with consumer rights 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 how to access the above-mentioned manner and procedures for resolving disputes can be found at the following address: www.uokik.gov.pl, in the "Consumer dispute resolution" tab.

XI. PROVISIONS APPLICABLE TO CONSUMERS AND ENTREPRENEURS WITH CONSUMER RIGHTS

1. According to the Act on Consumer Rights, the Consumer/Entrepreneur with consumer rights may withdraw from the Agreement without justification and without incurring any costs within 14 days from the date of its conclusion, unless circumstances indicated in item 2 below occur.
2. The Consumer/Entrepreneur with consumer rights acknowledges and agrees that they resign from the title to withdraw from the Agreement referred to in item 1 above if they

have joined the Training Course within 14 days of the conclusion of the Agreement. In such a case, the Agreement shall be deemed fully exercised by the Organizer.

3. Should the Consumer/Entrepreneur with consumer rights withdraw from the Agreement after the deadline indicated in item 1, the Organizer shall charge them with a fee for a given Training Course in the full amount if the declaration of withdrawal is filed later than two days before the date of the Training Course, unless circumstances referred to in item V.3 hereof occur.
4. The withdrawal shall have the form of filing a declaration of withdrawal, in particular using the form attached hereto as Appendix 1 (the use of the form is not necessary for a withdrawal to be effective) and sending it via any remote communication channel.
 - a) If via e-mail, to: ceplszkolenia@deloitteCE.com,
 - b) if in writing, to: al. Jana Pawła II 22, 00-133, Warszawa, Polska
5. The Organizer shall promptly send the confirmation of receipt of the declaration of withdrawal to the e-mail address indicated by the Service Recipient or in writing.
6. For the withdrawal to be effective, the Consumer/Entrepreneur with consumer rights needs to send to the Organizer a notification of withdrawal from the Agreement within 14 days of its conclusion.
7. Should the Consumer/Entrepreneur with consumer rights effectively withdraw from the Agreement, the Organizer shall refund all payments received from them using the same payment methods as the Consumer/Entrepreneur with consumer rights used when paying the fee, unless the latter has indicated an alternative refund channel.
8. The Organizer shall promptly, no later than within 14 days of the date of receiving the declaration of withdrawal filed by the Consumer, refund all payments made by them.
9. In the case of an effective withdrawal, the Agreement shall be deemed not concluded.

XII. CLOSING PROVISIONS

1. The Organizer reserves the right to make changes to these Regulations at any time; if in relation to Consumers or Entrepreneurs with consumer rights, only for important reasons and based on the commonly applicable law.
2. 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 their content, on the website https://akce.deloitte.cz/files/230808_REGULAMIN.pdf.
3. The Service Recipient may not transfer the rights or obligations arising from the Agreement to third parties without written consent of the Organizer.
4. Any matters not regulated herein shall be governed by relevant binding provisions of the Polish law.
5. 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.

6. 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.

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(*) hereby wish to inform you (*) about my/our withdrawal from the Training Course Agreement: _____.

(*) delete as appropriate.

Appendix no. 2 - TEMPLATE REGISTRATION FORM

Pola oznaczone gwiazdką (*) są obowiązkowe. Zgoda oznaczona gwiazdkami (**) dotyczy wyłącznie konsumentów i przedsiębiorców z prawami konsumenta. Udostępnienie numeru telefonu jest dobrowolne, wyłącznie na potrzeby organizacyjne (np. w celu przyspieszenia kontaktu ze strony Deloitte w sytuacji problemu z rejestracją na szkolenie).

Uczestnik

Imię *	Nazwisko *
Adres e-mail *	Numer telefonu

Dane do fakturowania

Nabywca *	NIP *
Osoba na fakturze *	E-mail do wysyłki faktury *
Ulica *	Miasto *
Kod pocztowy *	Polska *

Kupon rabatowy

Kod rabatowy

Uwagi

Pytania, na które chcieliby Państwo otrzymać odpowiedzi podczas szkolenia

Regulamin

- ☐ Oświadczam, że przed zgłoszeniem udziału w szkoleniu zapoznałam/zapoznałem się z [Regulaminem szkoleń internetowych](#), w tym z postanowieniami dotyczącymi przetwarzania danych osobowych i akceptuję jego treść. **Zgłoszenie udziału w szkoleniu w sposób przewidziany w Regulaminie jest równoznaczne z zawarciem umowy z Organizatorem i wiąże się z obowiązkiem zapłaty za szkolenie.**
- ☐ Wyrażam zgodę, aby każda faktura w formie elektronicznej była dostarczona za pośrednictwem poczty elektronicznej z adresu e-mail właściwego dla danej spółki Deloitte organizującej szkolenie (który zostanie wskazany w potwierdzeniu rejestracji na szkolenie), na wskazany przez Klienta w niniejszym formularzu adres e-mail.
- ☐ Rozumiem, że na podstawie ustawy z dnia 11.05.2017 r. o biegłych rewidentach, firmach audytorskich oraz nadzorze publicznym, Komitet Audytu Jednostki Zainteresowania Publicznego jest zobowiązany do ustalenia polityki korzystania ze szkoleń oferowanych przez firmę prowadzącą badanie statutowych sprawozdań finansowych i podmioty z jej sieci oraz oświadczam, że przed zgłoszeniem udziału w szkoleniu zapoznałam/em się z zasadami oraz politykami niezależności Jednostki Zainteresowania Publicznego i podmiotów od niej zależnych, w której jestem zatrudniony lub zaangażowany na jakiegokolwiek innej podstawie, oraz mogę brać udział w szkoleniach organizowanych przez spółki z sieci Deloitte.
- ☐ Wyrażam zgodę na rozpoczęcie świadczenia usług przez Organizatora przed upływem ustawowego 14-dniowego terminu na odstąpienie od umowy. Jednocześnie przyjmuję do wiadomości, że udzielenie mi przez Organizatora dostępu do Szkolenia jest równoznaczne z rozpoczęciem przez niego świadczenia usług, co skutkuje utratą prawa do odstąpienia od umowy, na co w pełni wyrażam zgodę.**

Wyślij formularz z obowiązkiem zapłaty