Version: 4

In force from 11 August 2026

REGULATIONS ON
TRAINING COURSES ORGANIZED BY DELOITTE COMPANIES IN POLAND

I. DEFINITIONS

In these Regulations the following expressions have the following meanings:

a) **Regulations** – these regulations.
b) **Organiser** – the entity organising the training as specified on the Training website. These may be Deloitte entities from across Poland listed at: https://www.deloitte.com/pl/pl/legal/global-report-legal.html (also referred to as "**Deloitte**").
c) **Service Recipient** – a natural or legal person, or an unincorporated entity granted legal capacity by specific regulations that enrols for Training using the Form. Service Recipients include Consumers, Entrepreneurs enjoying consumer rights, Entrepreneurs and Foreign Entrepreneurs.
d) **Consumer** – a natural person who enters into a training agreement for purposes not directly related to their business or professional activity.
e) **Entrepreneur Enjoying Consumer Rights** – a sole proprietor who enters into a training agreement for purposes directly related to their business activity, where it is evident from the contents of the Agreement that it is not a business contract linked to their business activity, as specified in the laws on Central Registration and Information on Business.
f) **Entrepreneur** – a natural or legal person, or an organisational unit with legal personality that enters into a training agreement, where the agreement is directly linked to their business activity and is business-related.
g) **Foreign Entrepreneur** – a non-Polish natural person or legal person with its registered office abroad or an organisational unit without legal personality with its registered office abroad, performing their business activity abroad, or a Polish citizen performing business activity abroad.
h) **Deloitte Entities** – one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte Organisation"). 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", "firm" or "we" refers to one or more entities operating under the umbrella of Deloitte Central Europe Holdings Limited, a Deloitte Touche Tohmatsu Limited member firm in Central Europe. Services are provided by the subsidiaries and affiliates of Deloitte Central Europe Holdings Limited ("related firms"), which are separate and independent legal entities. Deloitte is a related firm of Deloitte Central Europe Holdings Limited.
i) **Participant** – the Service Recipient personally taking part in the Training or an adult natural person designated by the Service Recipient to take part in the Training.
j) **Training** – training service provided by the Organiser using remote communication tools (Platform) or on site, at the place and time specified by the Organiser. The Organiser will

provide all information about the Training, including its format (online or on-site) on the Training site.

k) **Form** – electronic enrolment form to be completed and returned by the Service Recipient to the Organiser, with the Service Recipient's declaration of intent to enter into the training Agreement.
l) **PDF Form** – enrolment form in a PDF format, to be completed and emailed by the Service Recipient to the address provided by the Organiser in the Training description, with the Service Recipient's declaration of intent to enter into the training Agreement.
m) **Agreement** – the agreement concluded by and between the Parties in which the Organiser undertakes to carry out and the Service Recipient to take part in and pay for the Training. The Agreement is made once the Organiser confirms that they have received the Request.
n) **Electronic Service** – service provided electronically, as understood by the Act on the provision of electronic services of 18 July 2002, by the Organiser to the Service Recipient using remote communication tools (the Platform, website, e-mail address) to enter into the Agreement and deliver the Training online.
o) **Request** – the Service Recipient's declaration of intent to enter into the Agreement provided to the Organiser in the Form or PDF Form using remote communication tools.
p) **Parties** – the Organiser and the Service Recipient.
q) **Platform** – an internet platform to be used by the Organiser to deliver the Training online.
r) **Malicious Code** – time locks, time bombs, timers, clocks, counters, viruses, Trojan horses, agents or programs, including, without limitation, software intended to (i) cause loss of or corrupt 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) cause damage to the reputation of the Platform provider or result in such consequences.
s) **Act on consumer rights** – the Act of 30 May 2014 on consumer rights (Journal of Laws of 2023, item 2759 as amended).
t) **Act on the provision of electronic services** – the Act of 18 July 2002 on the provision of electronic services (consolidated text, Journal of Laws of 2020, item 344 as amended).
u) **Civil Code** – the Act of 23 April 1964 – Civil Code (Journal of Laws of 2023, item 1610 as amended).

II. GENERAL PROVISIONS

1. These Regulations set out the matters relating to the conclusion of the Agreement, the organisation and participation in the Training, specifically the rights and obligations of the Organiser, Service Recipients and Participants with regard to the Training, protection of the personal data to be processed by the Organiser, the responsibilities of the Organiser in connection with the Training, as well as the rights of Consumers and Entrepreneurs Enjoying Consumer Rights.
2. The Regulations can be downloaded, reproduced and saved free of charge from **https://akce.deloitte.cz/files/260811_REGULATIONS.pdf**.
3. The Service Recipient must read the Regulations before entering into the Agreement.
4. When participating in the Training, the Service Recipients and Participants must abide by the Regulations and the provisions of law.
5. By entering into the Agreement with the Organiser, the Service Recipient is deemed to have read and accepted the Regulations.

6. The Participant can easily contact the Organiser at the address: Al. Jana Pawła II 22, 00-133 Warszawa, e-mail address provided at the Training website or at +48 606 435 097.
7. These Regulations are the regulations referred to in Article 8.1.1 of the Act on the provision of electronic services.
8. The Organiser will provide the Service Recipient with the Electronic Services using the Organiser's website and the Platform.

III. TERMS AND CONDITIONS OF ENTERING INTO THE AGREEMENT

1. Enrolments for the Training can be made via an electronic Form or a PDF Form. Enrolment procedure is always explained by the Organiser in the Training description.
2. To enter into an Agreement with the Organiser, the Service Recipient must send to the Organiser a properly completed Form or PDF Form (deemed to be an offer) and the Organiser must confirm that they have accepted the Request.
3. The Organiser will provide a final confirmation of enrolment not later than two days before an online Training or fourteen days before an on-site training. An enrolment confirmation sent by the Organiser is deemed to be an Agreement. If the Service Recipient sends the Form or the PDF Form later than specified above, the Organiser will confirm the enrolment on the Training immediately.
4. The Service Recipient must complete the Form or the PDF Form themselves and provide the details necessary to execute and deliver the Agreement. In any case, inaccurate or false details can impede or prevent performance of the Agreement. A Form template and the scope of details that must be provided to conclude the Agreement have been given in Appendix 2 to these Regulations.
5. Unless specified otherwise, it is deemed that the person concluding the Agreement on behalf of the Service Recipient, at the time of sending a completed Form is authorised by the Service Recipient to enrol on the Training and conclude the Agreement in the name and on the behalf of the Service Recipient.
6. Having reviewed the Request, the Organiser will send an e-mail to the address provided by the Service Recipient confirming that the Service Recipient has been successfully enrolled or informing the Service Recipient that they could not be enrolled.
7. The Agreement is made once the Organiser sends the e-mail confirmation that the enrolment has been successful.
8. If the enrolment has not been successful, the Agreement is deemed not to have been made.
9. If the Organiser confirms that the Request has been successful, the fee must be paid for the Training.
10. The Organiser, having confirmed that the Request has been successful, can issue an invoice to the Service Recipient and the Service Recipient will be obliged to pay the amount at the date specified on the invoice.
11. If:
    a) the Service Recipient is a Consumer or Entrepreneur Enjoying Consumer Rights (and has not entered their NIP in the Form) or Foreign Entrepreneur, the Service Recipient agrees that the Organiser can provide the proof of purchase electronically. The VAT invoice will be e-mailed to the Service Recipient to the address provided in the Request;

b) the Service Recipient is an Entrepreneur or Entrepreneur Enjoying Consumer Rights (and has entered their NIP in the Form), the Organiser will issue and deliver an invoice to the Service Recipient via the National System of e-Invoices (KSeF).

12. The Organiser can select requests and specifically can reject those sent by entities whose activities are in competition with the Organiser. This does not apply to Consumers.
13. Before the Participant starts the Training, the Service Provider must provide them with these Regulations or inform them about those provisions which directly refer to the Participant. The Service Recipient must release the Organiser from liability for any claims made by the Participant against the Organiser for not receiving information about the contents of the Regulations and the terms and conditions of participation in the Training.

IV. RIGHTS AND OBLIGATIONS OF THE ORGANISER

1. The Organiser can change the training agenda, site or format, including its specification and the Platform, for important reasons. The Organiser must inform the Service Recipient about such changes immediately, using the e-mail address provided in the Form. The changes would not be deemed to be changes to the Regulations and the Service Recipients and Participants must not make any claims against the Organiser relating to such changes.
2. The Organiser can cancel or change the date or time of the Training without giving a new date, for important reasons.
3. If the date or time of the Training changes for reasons beyond control of the Organiser, this will not be deemed to be non-performance or inadequate performance of the Agreement on the part of the Organiser.
4. The Organiser must promptly (not later than three days before online Training and fourteen days before on-site Training) inform the Participants that the time or date of the Training has changed and provide a new date. Such information should be sent to the e-mail address provided in the Form.
5. If the Training is cancelled and no new date is provided, the amounts paid to the Organiser (if paid before the Training) must be returned within fourteen days of the date the Training was cancelled, and the Agreement is terminated.
6. If the Training is cancelled and a new date is provided, the Participant must inform the Organiser whether they will take part in the Training at the new date, not later than within three days before online Training or fourteen days before on-site Training. If the Participant decides to take part or fails to inform the Organiser that they will not take part in the Training at the new date, the amounts paid to the Organiser will be credited towards the Training delivered at a new date. If the Participant is unable to take part in the Training at a new date and informs the Organiser that they are unable to attend within the time provided above, the amounts paid to the Organiser (if paid) will be returned within 14 days of when the Organiser was provided with such information.
7. The Organiser may terminate the Agreement with immediate effect, if the Service Recipient or Participant breaches the Regulations or the Agreement.
8. If the Participant breaches the Regulations or the laws, public policy, basic morality, specifically, if because of their behaviour it is difficult or impossible to deliver the Training, the Organiser can remove the Participant from the Training and terminate the Agreement with immediate effect, and the Service Recipient cannot claim a return of the Training cost.
9. The Organiser and the Service Recipient (including the Participant) confirm that neither party is responsible for any delay or failure to organise or deliver the Training, if the reasons

are beyond their control. If there are circumstances beyond the control of the Parties and the Training cannot be delivered at a given time, the Parties – once the circumstances cease to exist – will work out in good faith their future arrangements, specifically, a new date of the Training or how to terminate their arrangement.

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

1. The Service Recipient or the Participant, as appropriate, having received confirmation that their enrolment (Request) has been successful and having paid for the Training (if required before the Training), can take part in the Training.
2. Not later than on the date of an online Training session, the Organiser will send an invitation to the Training with a link to the Platform, to the e-mail address provided on enrolment. If the Participant has not received an invitation, they should contact the Organiser at the address provided in the Training description.
3. A detailed agenda of an on-site Training session, including the place, address, dates and duration of the Training, will be given on the Training website.
4. The Service Recipient can cancel their online Training (without any costs and without giving a reason) not later than within two days before the Training.
5. The Service Recipient can cancel their on-site Training (without any costs and without giving a reason) not later than within fourteen days before the Training.
6. If the Service Recipient enrols at a later date, they accept that they will not be able to withdraw from the Agreement.
7. After the dates referred to in 4 and 5 above, or in the event described in 6 above, the Service Recipient cannot withdraw from the Agreement, and if they cancel their Training, they must pay the cost to the Organiser (provisions regarding consumers and withdrawal rights are included in XII).
8. The declaration of withdrawal should be sent to the e-mail address provided at the Training website.
9. The Service Recipient can provide the Organiser with the declaration in any form, however, they must ensure that it can be read by the Organiser. The Service Recipient can use the template provided in Appendix 1 to these Regulations (though it is not required). Terms and conditions of withdrawal from the Agreement, applicable to Consumers and Entrepreneurs Enjoying Consumer Rights, have been set out in XII.
10. The Service Recipient can replace the Participant specified in the Form not later than within two days before the date of the Training, by sending an e-mail to the Organiser's e-mail address provided on the Training website.

VI. TERMS AND CONDITIONS OF THE TRAINING

1. During Training, the Participant can ask questions (using the chat, if online Training), but the questions cannot refer to specific situations related to the business activity of the Participants and Service Providers or their related entities. Given the form of the Training and its technical and organisational limitations, the Organiser may not be able to answer every question.
2. The Organiser can post the questions asked by the Training Participants on its website or intranet site, for educational purposes. The questions will be anonymised, so that Participant who asked them cannot be identified.

3. The Participant must not record the Training or the contents presented during the Training or they will be removed from the Training and the Agreement will be terminated with immediate effect, for reasons on the part of the Participant. The Service Recipient cannot claim a return of the Training cost. This will not limit the Organiser's other rights under the applicable laws.
4. If the host of the Training so agrees, after the Training, the Participant will receive a presentation with training resources. The training resources will be sent to the Participants electronically after the Training or will be distributed in hard copy during the Training (if on-site). The resources will form a summary of the Training.
5. The resources are subject to copyrights and will remain the property of the Organiser or the person hosting the Training without any conditions or limitations benefiting the Service Recipient or the Participant or a third party. Nothing in these Regulations can be interpreted as a transfer of the title to the training resources to the Service Recipient or the Participant.
6. The training resources are for the Participants' own use only. The Participant cannot copy, distribute, publish or trade in the training resources, whether in whole or in part, or share them with third parties.
7. The Participant must not post on the Platform any unlawful content, introduce any malicious code or post text or graphics which are against the law or public policy, specifically language that is inappropriate or offensive, hateful or discriminatory on grounds of race, culture, ethnicity, customs, world views, language that violates personal dignity, is pornographic, insulting or defamatory, or incites aggression.
8. After the Training, Participants will receive personal certificates on completion.

VII. RULES ON PERSONAL DATA PROCESSING

1. The Organiser will act as the controller of the personal data of the Participant and the Service Recipient (controller, as defined by the applicable data protection legislation: 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, GDPR).
2. The Organiser will process the personal data of the Participant and the Service Recipient including: name and surname, e-mail address and registration data of the employer or another entity referring the Participant to the Training (Participants other than Service Recipients) in relation to the organisation, delivery and management of the Training, in particular to: (i) send an invitation to the Training with necessary information and data to log in to the Platform, to the indicated e-mail address; (ii) send a reminder of the upcoming Training and any other information relevant to the organisation and management of the Training, to the indicated e-mail address; (iii) send a presentation and any other training resources relating to the Training, as well as an evaluation survey, to the indicated e-mail address; (iv) prepare and send to the indicated e-mail address certificates on completion of the Training; (v) issue and send an invoice.
3. The Organiser will process the personal data entered in the Form under:
   (i) Article 6.1b) of GDPR – performance of the Agreement (Participants who are Service Recipients);
   (ii) Article 6.1f) of GDPR – legitimate interests of the controller or a third party, namely activities undertaken by the Organiser to perform the Agreement (Participants other than in (i) above);

(iii) Article 6.1c) of GDPR – legal obligation to which the controller is subject, in particular with respect to issuing invoices for the Training.

4. The Organiser will process and protect the personal data in line with the personal data protection laws, specifically with GDPR, using 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 authorised staff of the Organiser and of the processors, in particular the staff of the providers of support services and services involving administration of the Organiser's IT systems. Personal data will also be processed by the Platform provider under the terms and conditions set out by this provider.
6. The Organiser will process the personal data for no longer than it is necessary for the purposes for which the personal data are processed, as set out in 2 above.
7. The Participant has the right (to the applicable extent, as specified in 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. To exercise these rights the Participant can contact the Organiser at: ceplszkolenia@deloitteCE.com. If the Participant concludes that the processing of their personal data is unlawful, they can lodge a complaint with a supervisory authority, i.e. the President of the Personal Data Protection Office.
8. The Participant can consent to additional processing of their personal data: image and information or data provided by the Participant (in an audio format or on chat). If during the Training, the Participant decides to turn their camera on or to deliver a message or information (in an audio format or via chat) which may constitute personal data, it will be deemed to be a freely given consent to the processing of their personal data by the Organiser and other Participants. This consent is not required to take part in the Training. The Participant can withdraw their consent at any time by not using the above functionalities of the Platform (this will have no effect on the legality of the processing of such personal data before the consent was withdrawn).

VII. PAYMENT FOR THE TRAINING

1. The cost of the Training and the terms of payment are provided on the Training website. The amounts on the website are net amounts.
2. The amount must be transferred to the account number provided on the invoice with "payment for (name of the training) and training date" in the reference.
3. Depending on the type of Training, the Organiser will issue the invoice before or after the Training. Information about payments, including whether payment is required before or after the Training, will be provided in the description of the Training on the Organiser's website.
4. The Service Recipient, by enrolling for the Training, requests that a VAT invoice be issued.
5. *Use this clause, if the Service Recipient is a Consumer or Entrepreneur Enjoying Consumer Rights (and has not entered their NIP in the Form) or Foreign Entrepreneur.* The Service Recipient agrees to accept electronic invoices sent to the address provided by the Service Recipient or on behalf of the Service Recipient in the Form.
6. *Use this clause if the Service Recipient is an Entrepreneur or Entrepreneur Enjoying Consumer Rights (and has entered their NIP in the Form).* The Organiser will issue and deliver the invoice to the Service Recipient via the National System of e-Invoices (KSeF). The Parties agree that appendices to the invoices issued via KSeF will be sent to the Service Recipient's e-mail address provided in the Request so that they can be linked to the invoice

issued in KSeF. The Service Recipient also confirms that the e-mail address can be used for sending and delivering invoices offline (also amended invoices), as understood by the laws on KSeF, if a structured invoice (also an amended invoice) cannot be issued in KSeF. If, despite using the offline procedure (also for amended invoices), as understood by the laws on KSeF, the invoice cannot be issued and delivered to the Service Recipient, the Organiser can send the invoice in a paper format to the Service Recipient's address provided in the Request.

7. If the e-mail address referred to in 5 and 6 above changes, the Service Recipient must inform the Organiser accordingly, by sending an e-mail to the address provided by the Organiser on the Training website.

VIII. ACCESS TO ONLINE TRAINING

1. To take part in an online Training session, the Participant should fulfil the following technical conditions required by the Platform:
   a) a PC or mobile device connected to the Internet using one of the following search engines:
      - Google Chrome (latest two versions);
      - Mozilla Firefox (latest two versions);
      - Apple Safari (latest two versions);
      - Microsoft Edge (latest two versions).
2. The Participants use the Platform for free.
3. The Organiser can refuse admission to the Training, if there are reasonable grounds to believe that the data or information provided by the Service Recipient and/or the Participant are against the law or ethics, infringe the rights of a third party or the legal interest of the Organiser or the Platform provider.

IX. REPRESENTATIONS

1. The Service Recipient (and the Training Participant) represents and undertakes:
   a) to have legal capacity to enter into the Agreement or – if the Agreement is being made in the name and on behalf of another entity (Entrepreneur Enjoying Consumer Rights or Entrepreneur) – is duly authorised to enter into the Agreement;
   b) to have provided complete data and information that is not misleading or against the law and does not infringe the rights of a third party, and if the data or information changes, they will inform the Organiser accordingly;
   c) not to reveal or provide access to the Training delivered on the Platform to third parties;
   d) to pay for the Training without delay;
   e) to be aware of the threats involved in the use of the Internet and to ensure that their device has basic security measures (e.g. anti-virus software);
   f) not to be subject to any economic, financial, trade or other sanctions, restrictive measures, asset freezes, travel bans or similar restrictions imposed by the European Union, the United Nations, the United Kingdom, the United States or any other applicable sanctions regime ("sanctions" or "restrictions");
   g) not to act on behalf of, for the benefit of, or under the direction or control of any sanctioned or restricted person or entity;
   h) that neither their employer nor the entity they represent in connection with the Training is subject to sanctions or restrictions;

i) not to be a Politically Exposed Person ("PEP") and not to currently hold, nor to have held within the last 12 months, a prominent public function in Belarus or any other jurisdiction subject to sanctions-related restrictions;
j) not to be an immediate family member or close associate of a person described in item i) above;
k) to notify Deloitte without undue delay if any of the representations referred to in items f) to j) above becomes untrue or inaccurate prior to or during the Training;
l) to acknowledge that Deloitte may refuse registration for, permission to participate in, or terminate the Service Recipient's participation in the Training if Deloitte determines that such participation may give rise to legal, regulatory, sanctions, reputational, ethical or compliance-related risks.

2. The Service Recipient or the Participant acknowledge that under the Act on statutory auditors, audit firms and public oversight of 11 May 2017, the Audit Committee of a Public Interest Entity must put a policy in place governing attendance in training offered by a company providing statutory audits of financial statements and firms in its network. The Service Recipient or the Participant represents that before enrolling for the Training, they have read the independence rules and policies of the Public Interest Entity and its subsidiaries, of which it is an employee or an associate on any other basis, and that they can take part in training offered by the Deloitte member firms.

X. LIABILITY

1. Deloitte cannot be held liable, if:
   a) the Participant cannot use the Platform for any reason that is not attributable to the Organiser, specifically for failure to fulfil the technical conditions set out in VIII of these Regulations;
   b) the Participant has provided an incorrect e-mail address to be used for registration for the Training;
   c) the Participant cannot take part in the Training, because their devices are defective;
   d) there are events of force majeure;
   e) the Participant uses the knowledge acquired during the Training.
2. The Organiser represents that the Training (including the information provided during the Training and in the resources) is academic in its tone and that it is not tax, legal or other professional advice or opinion, and the Organiser is not responsible for the use of any information provided during the Training or in the resources. The Training covers general topics addressed to a broad audience and is not an individual consultation.
3. The Organiser is not liable for non-performance or inadequate performance of the services resulting from the Participant's breach of the Regulations.
4. Specifically, Deloitte cannot be held liable for:
   a) content posted on the Platform by the Participant, if such content is against the law or rights of third parties;
   b) loss of the Participant's data because of objective reasons (e.g. a device failure) or reasons beyond control of the Organiser, specifically if they are connected with the Platform provider or other participants;
   c) damage caused by disruption in the provision of services via the Platform;
   d) damage caused by false, incorrect or incomplete data or information provided by the Service Recipient and/or Participant;

e) damage caused by the Service Recipient or the Participant breaching these Regulations.

5. The Organiser's liability towards the Service Recipient/Participant is limited to the amount of the actual direct loss suffered by the Service Recipient/Participant as a result of the Organiser's fault and in connection with the Training. The Organiser's total liability is limited to the amount actually paid to the Organiser for the Training which has led to the liability. This limitation of the Organiser's liability does not apply to Consumers and Entrepreneurs Enjoying Consumer Rights.
6. The Organiser can engage any subcontractors to deliver the Training without the Service Recipient's prior consent and is liable for the actions/omissions of the subcontractors as if they were actions/omissions of the Organiser.

XI. COMPLAINTS

1. The Service Recipient can e-mail their complaints about the Training to the address provided by the Organiser in the Training description. The complaint should be made promptly, however not later than within 14 days of the circumstances giving rise to the complaint. This deadline does not apply to Consumers and Entrepreneurs Enjoying Consumer Rights.
2. A complaint must include:
   a) details of the Service Recipient and the Participant (including their name and surname and for legal persons and other entities, name, address and details of the person authorised to represent the Service Recipient or Participant in matters relating to the complaint);
   b) details of the Training and the reason for the complaint;
   c) description of the circumstances justifying the complaint;
   d) description of the Service Recipient's expectations; a complaint can be made without any of the above information, but it can be more difficult to handle for the Organiser.
3. The Organiser will investigate the complaint within 14 days of the date it is e-mailed to the designated address and respond to the e-mail address used to make the complaint or another address specified in the complaint. A complaint sent by a Consumer or Entrepreneur Enjoying Consumer Rights that is left unanswered for 14 days is deemed to have been accepted by the Organiser.
4. A Service Recipient who is a Consumer or Entrepreneur Enjoying Consumer Rights can opt for non-court investigation of complaints and bring their claims before the Permanent Consumer Court of Arbitration at the Regional Inspector of Trade Inspection in Warsaw. Information on the dispute resolution pathways can be found at: www.uokik.gov.pl, "Consumer dispute resolution" tab.

XII. PROVISIONS APPLICABLE TO CONSUMERS AND ENTREPRENEURS ENJOYING CONSUMER RIGHTS

1. In line with the Act on consumer rights, a Consumer or an Entrepreneur Enjoying Consumer Rights can withdraw from the Agreement without stating the reasons and free of charge within 14 days of entering into the Agreement (and not later than two days before an online Training session, whichever is later), unless circumstances referred to in 2 above apply.
2. A Consumer or Entrepreneur enjoying consumer rights acknowledges and accepts that they lose their right to withdraw from the Agreement, referred to in 1 above, if the Organiser

delivers the Training and the Consumer or Entrepreneur Enjoying Consumer Rights can take part in the Training before the statutory 14-day to withdraw from the Agreement. In such an event, it is deemed that the Organiser has fully performed the Agreement.

3. If the Consumer or Entrepreneur Enjoying Consumer Rights withdraws from the Agreement after the deadline in 1, the Organiser will charge them full amount for the Training.
4. To withdraw from the Agreement, the Service Recipient/Participant must submit a declaration to this effect. This can be done on the form in appendix 1 to these Regulations (though it is not necessary for the withdrawal to be effective), sent by any means of remote communication, such as:
   a) e-mail, to the address provided in the Training description, on the website where the Organiser's training offer is presented;
   b) letter, to the address: Al. Jana Pawła II 22, 00-133 Warsaw.
5. The Organiser must promptly send a confirmation of receipt of the declaration to the (e-mail) address provided by the Service Recipient.
6. For the withdrawal to be effective, the Consumer/Entrepreneur Enjoying Consumer Rights must send the statement before the deadlines in 1.
7. If the withdrawal is effective, the Organiser will return any payments made by the Consumer or Entrepreneur Enjoying Consumer Rights using the same methods as those used by the Consumer or Entrepreneur Enjoying Consumer Rights, unless they have specified a different method in the declaration.
8. The Organiser must promptly, and in any event within 14 days after having received the Consumer's declaration of withdrawal, return all payments made by the Consumer.
9. If the withdrawal is effective, the Agreement is deemed not to have been made.

XIII. FINAL PROVISIONS

1. The Organiser can change these Regulations at any time. If the Regulations apply to Consumers or Entrepreneurs Enjoying Consumer Rights, the changes can only be made for important reasons and based on prevailing laws.
2. Changed Regulations must be published for the Service Recipient to read at: https://www.deloitte.com/pl/pl/what-we-do/training-center.html. The changes become effective on the day the Regulation are published on the Organiser's website.
3. Agreements made before the change of the Regulations are governed by the version in place at the time the Agreements were made. Previous versions of the Regulation:
   a) In force until 7 August 2023: https://www.deloitte.com/content/dam/assets-zone2/pl/pl/docs/about/eng_regulations_on_paid_training_courses_v1.pdf;
   b) In force from 8 August 2023 until 15 February 2026: https://www.deloitte.com/content/dam/assets-zone2/pl/pl/docs/about/eng_regulations_on_paid_training_courses_v2.pdf;
   c) In force from 16 February 2026 until 10 August 2026: https://www.deloitte.com/content/dam/assets-zone2/pl/pl/docs/about/eng_regulations_on_paid_training_courses_v3.pdf.
4. Without written consent of the Organiser, the Service Recipient cannot transfer the rights or obligations under an Agreement to a third party.
5. All matters not governed by these Regulations will be determined by the laws prevailing in Poland.

6. Any disputes arising from an Agreement will be first resolved through negotiation and discussion, while respecting the interests of both Parties.
   If the above attempts fail to resolve the dispute, the Parties will submit the dispute to the common court having jurisdiction over the Organiser's registered office.
7. The Service Recipient can also seek to settle their claims out of court, if the dispute is about contractual obligations under an online sales or service contract, using the ODR platform available at: ec.europa.eu/consumers/odr.

Appendix 1 – WITHDRAWAL TEMPLATE

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

_____, on _____

_____
_____
_____
(name, surname/company name, address)

Deloitte _____
_____
_____
ceplszkolenia@deloitteCE.com

<u>Declaration of withdrawal from the Agreement</u>

I/We[*)] declare that I/we withdraw from the (name of training) Agreement.

[(*)] Delete as appropriate.

Appendix 2 – TRAINING REGISTRATION FORM

Fields marked with asterisk (*) are mandatory. The consent marked with asterisks (**) applies only to consumers and entrepreneurs enjoying consumer rights. Providing a phone number is optional and will be used for the purpose of training completion only.

Attendee

Name *	Surname *
Email *	Phone

Invoice information

Buyer name *	VAT number *
Contact person (invoicing) *	Email (invoicing) *
Street *	City *
ZIP *	Poland

Voucher

Voucher code

Remarks

What are your expectations? Do you have any questions that we might answer during the event?

Terms of Use

☐ I declare that prior to applying for the course I have read and accepted the Regulations on Training Courses available here, including the provisions on the processing of personal data and restrictions on the provision of services resulting from sanctions. **Applying for the participation in the training course in a manner provided for in the Regulations is tantamount to concluding the Agreement with the Organizer and entails the obligation to pay the training course fee.***

☐ If I am an entrepreneur: I am aware that the Organiser will issue and deliver the invoice via the National System of e-Invoices (KSeF). I also confirm that the e-mail address provided in this form can be used for sending and delivering invoices offline (also amended invoices), as understood by the laws on KSeF, if a structured invoice (also an amended invoice) cannot be issued in KSeF.
If I am a consumer or foreign entrepreneur: I accept that all electronic invoices can be sent via e-mail from the e-mail address of a Deloitte entity organising the training (as indicated in the confirmation of enrolment) to the Client's e-mail address indicated in this form.*

☐ I understand that pursuant to the Act on Statutory Auditors, Audit Firms and Public Oversight of 11 May 2017, an Audit Committee in a PIE is obliged to determine policies of taking training offered by a firm that carries out statutory audit of its financial statements and by its network companies. I represent hereby that prior to enrolling to the training I have read the independence principles and policies of the PIE I am employed at or otherwise involved in and of its subsidiaries and that I can participate in the training organised by Deloitte network companies.*

☐ I agree that the Organiser can start the provision of services before the statutory 14 days to withdraw from the agreement. I am also aware and accept that by providing me with access to the Training, the Organiser is starting the provision of the services, which means that I can no longer withdraw from the agreement.**

Send the form with obligation to pay