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# DART on Research Portal Terms of Use for All Users:

The DART on Research Portal contains content provided by Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). 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.

Content is organized into the libraries specified in the paragraph below. The specific library that you are viewing is designated in the upper navigation bar on each DART on Research Portal webpage. The specific DTTL member firm or affiliate responsible for providing the content you are viewing will vary depending upon the library you are viewing.

All content in the international and United Kingdom libraries is provided by Deloitte LLP, the United Kingdom affiliate of Deloitte EMEA BV, a member firm of DTTL. The terms of use for the international library can be found **here**, and the terms of use for the United Kingdom library can be found **here**.

All content on the United States library is provided by a subsidiary of a US member firm of DTTL for which the terms of use can be found **here**.

**By accessing content provided by a specific DTTL member firm or a specific affiliate of a DTTL member firm, you are agreeing to the terms of use applicable to such specific content. If you do not agree to such terms of use, then you are not authorized to use DART on Research Portal or to access such content.**

**Deloitte Professionals:** Please refer here for rules of the road applicable to Deloitte Professionals.

September 2026

# DART on Research Portal
# U.K. Version
# Terms of Use

All content on the International and UK Library and/or the UK Catalog(s) of DART on Research Portal is provided to you by Deloitte LLP, which is a limited liability partnership registered in England and Wales with registered number OC303675, with registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom ("**Deloitte UK**"). Deloitte UK is the United Kingdom affiliate of Deloitte EMEA BV, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("**DTTL**"). DART on Research Portal content provided by Deloitte UK is intended to be used under the terms of this agreement (the "**Agreement**").

"**Deloitte**" refers to one or more of DTTL, its global network of member firms, and their related entities (collectively, the "Deloitte organization"). 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. DTTL and Deloitte EMEA BV do not provide services to clients. Please see **www.deloitte.com/about** to learn more about our global network of member firms.

For the purposes of this U.K. Version of the Terms of Use, the term DART on Research Portal shall be limited to only the content provided by Deloitte UK.

For the purposes of this Agreement, a "User" is an individual who meets the following criteria (the "**User Criteria**"):

(i) is at least eighteen (18) years of age;

and

(ii) if accessing DART on Research Portal in your capacity as an employee, officer, director or owner of a company, is authorized to accept the terms and conditions of this Agreement on behalf of your company (the "Company") and hereby accepts these terms and conditions on behalf of the Company.

USE OF DART ON RESEARCH PORTAL CONSTITUTES ACCEPTANCE OF THE TERMS AND CONDITIONS CONTAINED IN THIS AGREEMENT. **BY USING DART ON RESEARCH PORTAL, YOU CONFIRM THAT YOU MEET THE USER CRITERIA SET FORTH ABOVE, AND THAT YOU AND THE COMPANY AGREE TO BE BOUND BY THIS AGREEMENT.** IF YOU DO NOT AGREE WITH THESE TERMS AND CONDITIONS, YOU SHOULD CEASE ANY USE OF DART ON RESEARCH PORTAL.

**1.0 GENERAL**

1.1 DART on Research Portal is intended, in part, to provide guidance to assist the User in understanding generally accepted accounting principles and related regulatory information.

1.2 As to content:

a. Although Deloitte UK has provided certain content used in DART on Research Portal, Deloitte UK is not the author of the accounting standards, company legislation and other authoritative material from standard-setters and other regulatory authorities, which is provided by third parties. Deloitte UK is not responsible for the maintenance or reliability of the material provided by such third parties.

b. Neither the provision of content for DART on Research Portal, nor the User's use of DART on Research Portal, constitutes an audit, review or any other attestation services by Deloitte UK. Deloitte UK is not offering to perform or performing any professional services by reason of DART on Research Portal. In particular, Deloitte UK is not issuing an attestation report or forming or providing an opinion, report or any other form of assurance on any financial statements, financial information or internal controls of the Company or any other entity.

c. Neither the Company nor the User may use or display trade names, trademarks, service marks, logos, or trade dress of Deloitte UK or of any of the other DTTL member firms (the "**Deloitte Trademarks**") by virtue of or in connection with the User's use of DART on Research Portal. The Company and the User agree that they will not use the Deloitte Trademarks in any manner, including, without limitation, in brochures, proposals, statements of qualifications or the like. While the Company may disclose the fact that the User uses the material contained in DART on Research Portal, in no event shall the Company or User state or imply that Deloitte UK has endorsed the Company's accounting policies or practices.

d. There are no claims, promises, or guarantees about the accuracy, completeness, adequacy, or compliance with authoritative guidance, including, without limitation, IFRS Accounting Standards, IFRS Sustainability Disclosure Standards or UK Generally Accepted Accounting Practice (UK GAAP), of the content or information contained in DART on Research Portal.

e. The Company and the User acknowledge and agree that the information contained in DART on Research Portal is not advice and that it should not be, and is not, a substitute for professional judgment, nor should it be used as a basis for any decision or action that may affect the Company or the User.

f. Before making any decision or taking any action that may affect the Company or the User, a suitably qualified professional advisor should be consulted.

g. Save as expressly provided in these terms of use, Deloitte UK owns the copyright in the content as set forth in this Agreement.

h. The content on DART on Research Portal contains copyright © material and trademarks of the IFRS Foundation®. All rights reserved. Reproduced by Deloitte UK with the permission of the IFRS Foundation. Reproduction and use rights are strictly limited. For more information about the IFRS Foundation and rights to use its material please visit **www.ifrs.org**. To the extent permitted by applicable law the IASB, the ISSB and the IFRS Foundation expressly disclaims all liability howsoever arising from this publication or any translation thereof whether in contract, tort or otherwise (including, but not limited to, liability for any negligent act or omission) to any person in respect of any claims or losses of any nature including direct, indirect, incidental or consequential loss, punitive damages, penalties or costs.

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i. The above provisions should be read in tandem with clause 8 below.

1.3 The Company and User acknowledge and agree that if the Company is subject to the independence rules of the US Securities and Exchange Commission (SEC) it should obtain audit committee pre-approval for subscriptions to DART on Research Portal. If the Company is such a company audited by a DTTL member firm or affiliate of a DTTL member firm, the User and the Company agree that such audit committee approval has already been obtained, or will be obtained. Other audit clients (and affiliates of audit clients) of DTTL member firms (and their affiliates) should consider whether audit committee (or equivalent) approval is required under the relevant local independence framework.

**2.0 LICENSE**

2.1 License. Subject to the User's payment of the applicable license fee (the "License Fee"), if any, in accordance with Section 4, the User is hereby granted a limited, non-exclusive, non-transferable license to use DART on Research Portal in accordance with the terms of this Agreement. This license shall continue until termination of this Agreement by the Company, the User or Deloitte UK in accordance with Section 9, or the discontinuance of DART on Research Portal by DTTL, whichever comes first.

2.2 **Permitted Use**. The User may use DART on Research Portal solely for the Company's internal purposes and, solely for purposes of study, training, and research questions. The User may generate the following for the Company's internal use:

a. no more than 25 copies, in either print or electronic format, of selected excerpts of specific documents from DART on Research Portal, where "selected excerpts" is defined as less than 25% of a specific document, and

b. no more than 10 copies, in either print or electronic format, of a particular document in its entirety from DART on Research Portal, unless it is a publication such as a newsletter, which is intended for distribution. In instances where a document is printed in its entirety, the User hereby agrees to include the copyright notice as it originally appears on any such document on any such printed copies.

Should the Company desire to produce more than the amounts indicated above, the User must send a request to **dart@deloitte.com** for prior written permission, and pay any additional fees imposed.

2.3 **Additional License Terms Applicable to Colleges and Universities**. For purposes of this Section 2.3, "Company" means an accredited college or university. Company may purchase licenses to DART on Research Portal separately for each of the following user groups: (i) faculty members; (ii) non-faculty personnel; and (iii) students. Company may purchase any number of licenses for each user group and may assign unique login credentials to any number of individuals within that user group. At any given time, however, the number of individuals within a user group who may concurrently access DART on Research Portal shall not exceed the number of licenses purchased for that user group. Licenses and concurrent-use rights purchased for one user group may not be transferred to, shared with, or used by individuals in another user group. Each individual's login credentials are personal, non-transferable, and may not be shared, disclosed, or otherwise made available to any other person. No individual may permit another person to access DART on Research Portal through that individual's account. Company shall be responsible for ensuring compliance with this Section 2.3 by all faculty members, non-faculty personnel, and students.

2.4 **Additional Restrictions**. The User's use of DART on Research Portal is subject to the following additional restrictions. The User will not, and will not permit others to, (i) de-compile, reverse engineer or disassemble DART on Research Portal, or any components thereof, or apply any other process or procedure to derive the source code of any software included in DART on Research Portal, or allow any third party to do so; (ii) sell, re-license, rent, lease, provide service bureau or timeshare access to, DART on Research Portal; (iii) use DART on Research Portal for incorporation in any device, article, commodity, product or goods for use by or sale or lease to third parties, or for the provision of services to third parties; (iv) use DART on Research Portal or the output thereof in any way that is fraudulent or misleading, or violates applicable law, rule or regulation; (v) use DART on Research Portal in any way that: (A) interferes with or disrupts other network users, network services or network equipment, including spamming; (B) results in the introduction of computer worms or viruses; (C) involves the use of false identities; or (D) attempts to gain unauthorized entry to any servers or databases through which DART on Research Portal is provided; (vi) modify, copy, or otherwise reproduce DART on Research Portal; or (vii) remove any proprietary notices or labels displayed on DART on Research Portal. All rights not expressly granted in this Agreement are reserved by Deloitte UK. There are no implied rights granted with respect to DART on Research Portal, including, without limitation, the content or information contained therein.

2.5 **Annotations Feature**. DART on Research Portal includes an annotation feature which gives the User the ability to insert annotations into authoritative or Deloitte Interpretative Guidance (the "**Annotations Feature**"). The Annotations Feature limits comments to free text fields of 250 characters or less. The User acknowledges and agrees that User shall use the Annotations Feature solely to bookmark items for future reference and to make notes on relative potential areas of application.

2.6 **Additional Restrictions Applicable to the Annotations Feature**. The User's use of the Annotations Feature is subject to the following additional restrictions. The User will not, and will not permit others to, (a) use the Annotations Feature as a repository for analysis, books and records, and documentation of a company's accounting positions or similar activities; (b) include personally identifiable information (PII), of the User or third parties in the comment(s); (c) include identifiable information regarding the User's Company or other companies in the comment(s) or; (d) include libelous, defamatory, obscene, pornographic, abusive, or threatening words in the comment(s).

2.7 Except as expressly provided in this Agreement, no other rights in or to the DART on Research Portal materials shall be granted by or inferred from this Agreement, including, but not limited to, any copyright, trade secret, patent, trademark or other right.

2.8 The Company and the User agree that both the Company and the User shall be held responsible for any breach of this Agreement by the User.

2.9 **AI/ML Use Prohibited**. Deloitte UK expressly prohibits any User or Company from using any documents, content or materials in DART on Research Portal in connection with any artificial intelligence or machine learning technology, platform or other system (except as provided within DART on Research Portal) under any circumstances, and use of any such documents, content or materials to build, train or fine-tune such artificial intelligence or machine learning technology, platform or other system is expressly prohibited. Violation by any User or Company of this section shall result in termination pursuant to Section 9.3 of this Agreement.

**3.0 RESERVATION OF RIGHTS**

**Deloitte UK reserves the right to change the terms set forth herein, or to add additional terms, and such changes or additions shall become effective immediately. Therefore, the User is advised to review these terms periodically.**

**4.0 FEES AND PAYMENTS**

4.1 **License Fee**. The License Fees, if any, are posted on DART on Research Portal. Acceptance of this Agreement includes acceptance of the License Fees posted on DART on Research Portal at the time of the User's subscription to the applicable content. The User is completely responsible for all charges, fees and taxes arising out of the User's use of DART on Research Portal.

4.2 **Payment**. Deloitte UK will charge the User's credit card for the total amount due, if any, as determined above, at the time of registration, or if applicable, following registration will send an invoice for electronic payment or by check. In the event payment is subsequently reversed by the User's financial institution, or by any intermediary processing agency, Deloitte UK reserves all rights and remedies available at law or in equity, including, without limitation, the right to suspend the User's use of DART on Research Portal.

**5.0 CONFIDENTIALITY**

5.1 Confidentiality. Deloitte UK will not enter, edit, or use the User's information, except to the extent necessary to provide DART on Research Portal hereunder, or as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation pertaining to DART on Research Portal.

5.2 Security. Deloitte UK believes that it and its vendors use commercially reasonable practices, including encryption and firewalls, in an effort to prevent the unauthorized disclosure of User's personal information and information concerning the Company. However, the Company and the User acknowledge that the Internet is an open system, and agree that Deloitte UK does not warrant or guarantee that third parties cannot or will not intercept or modify information (including, but not limited to, comments), or data submitted by the User.

5.3 Password. As part of the registration process for DART on Research Portal, the User will select a password. The Company and the User are responsible for maintaining the confidentiality of such password and shall not disclose it to any third party, and agree that Deloitte UK does not have any obligations with regard to the use of such password by third parties. The Company and the User are responsible for any and all activities in the User's account with the use of the User's password. The Company and the User agree to notify Deloitte UK immediately if the security of the User's account (including, without limitation, its password) may have been compromised.

5.4 Personal Information. You agree to, and consent to the collection and use of your information in accordance with, the Privacy Notice linked hereto.

**6.0 AVAILABILITY**

6.1 **Availability**. Deloitte UK does not warrant or guarantee uninterrupted availability of DART on Research Portal. Deloitte UK reserves the right to modify, suspend or discontinue DART on Research Portal or any portion thereof at any time, including, without limitation, the availability of any content, without notice or liability to the Company or the User. Deloitte UK may also impose limits on certain features and services or restrict the User's access to all or parts of DART on Research Portal without notice or liability to the Company or the User.

**7.0 SUPPORT**

Deloitte UK endeavors to support the User in using DART on Research Portal through a variety of systems, including online support materials, FAQ, or contacting the support team. Support availability is via email at dart@deloitte.com or by phone at +1-800-877-0145, Monday-Friday. Deloitte UK uses commercially reasonable efforts to make such support tools readily available. However, Deloitte UK does not warrant or guarantee that the online support materials will be without errors or support always be available via telephone.

**8.0 WARRANTY; DISCLAIMERS; LIMITATION OF LIABILITY**

8.1 All warranties, conditions and other terms implied by statute and law are excluded to the maximum extent permitted.

8.2 Unless expressly provided, the information and services available on DART on Research Portal are delivered "as is" without warranty of any kind. Deloitte UK does not warrant or represent that the content (or services, information or material supplied on which all or part of a content depends) will be delivered free of any inaccuracies, interruptions, delays, omissions or errors ("Faults"), or that all Faults will be corrected.

8.3 Deloitte UK shall not be liable for any loss, damage or cost resulting from any such Faults. The Company and the User assume responsibility and entire risk as to the suitability and results obtained from use of DART on Research Portal, and any decisions made or actions taken based on the information contained in or generated by DART on Research Portal. The Company and the User are responsible for the preparation, content, accuracy and review of any documents, data, or output prepared or resulting from the use of DART on Research Portal. In no event shall Deloitte UK or any of its affiliates be liable for any penalties, interest or taxes assessed by any governmental or regulatory authority.

8.4 No Advice. The Company and the User understand that Deloitte UK are an aggregator and provider of information (including opinions) for general information purposes only and do not provide financial, tax and accounting, medical, legal or other professional advice. Some information may contain the opinions of third parties, and Deloitte UK is not responsible for these opinions. Likewise, Deloitte UK is not responsible for any loss, damage or cost resulting from any decisions taken by the User that is made in reliance on DART on Research Portal, including legal, compliance and/or risk management decisions. The Company and the User agree to use DART on Research Portal at their own risk.

8.5 These terms shall apply to the fullest extent of the law, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

8.6. The maximum liability of Deloitte UK in connection with this Agreement, regardless of form of the action, shall be limited to the amount of fees paid for the use of DART on Research Portal during the twelve (12) month period immediately preceding the claim. The Company and the User acknowledge and accept that the amount of fees may be zero.

8.7 Any claim or action brought by the Company under or in connection with the use of DART on Research Portal must be brought within 24 months of the date that the Company first became aware, or ought reasonably to have become aware, of the facts that give rise to the cause of action.

8.8 Any claim or action brought by the User under or in connection with the use of DART on Research Portal must be brought within 24 months of the date that the User first became aware, or ought reasonably to have become aware, of the facts that give rise to the cause of action.

8.9 DART on Research Portal contains links to external third party websites and these are provided for information only. If you use these links you will leave DART on Research Portal. Deloitte UK has no association with, or control over, the content or availability of these websites. Therefore, Deloitte UK does not approve these websites or the information you may obtain. If you decide to access any of the third party websites this is done at your own risk.

**9.0 TERM AND TERMINATION**

9.1 **Terms**.

**Annual Subscription**. Except as provided in Section 9.3, the term of this Agreement commences on the date of registration and continues for the subscription period purchased by the User as selected by the User under Subscription Plans. The User may terminate this Agreement within thirty days of registration and receive a refund of the License Fee. **Thereafter, no refund of the License Fee will be paid**.

**Free Trial Subscription**. The term of this Agreement commences on the date of registration and terminates thirty (30) days thereafter. The User may subscribe to one free trial term. The Company may subscribe to no more than three free trial terms.

9.2 **Cancellation**. At any time, the Company or the User may terminate this Agreement and the User's use of DART on Research Portal by notifying Deloitte UK of such termination, in which case DART on Research Portal would cease to be available to the User as of the date of such termination. In addition, Deloitte UK may terminate this Agreement and the User's use of DART on Research Portal, for any reason or for no reason, with thirty (30) days written notice to the Company or the User; provided that Deloitte UK shall refund the User or Company a pro-rata portion of the License Fee paid by the User or Company, if any, thereunder.

9.3 **Termination for Breach**. If the User leaves the employ of the Company during the term of this Agreement, the Company or the User shall so notify Deloitte UK and the User's rights under this Agreement shall immediately terminate. Deloitte UK also reserves the right to suspend or terminate this Agreement and restrict, suspend or terminate the User's use of DART on Research Portal, in each case in whole or part, without notice or liability to the Company or the User, with respect to any breach or threatened breach by the Company or the User of this Agreement. Further, Deloitte UK may terminate the Agreement in whole or any part thereof upon written notice to User or the Company if Deloitte UK determines that the performance of any part of this Agreement would be in conflict with law, or independence or professional rules; provided that Deloitte UK shall refund the User or Company a pro-rata portion of the License Fee paid, if any, by the User or Company thereunder.

9.4 **User Groups**. In the event that the Company or the User has established a group account for the Company with respect to DART on Research Portal, the User and all other users employed by the Company may, at the Company's option, be grouped together for administrative purposes (a "**Multi-User Group**") with one or more users designated as the group administrators (the "**Group Administrators**"). The term of this Agreement would then commence upon the date of the User's registration hereunder, but would terminate twelve months after the date of the first Group Administrator's registration (the "**Group Term**"). If the User is a member of a Multi-User Group and leaves the employ of the Company during the Group Term, the User's rights under this Agreement shall terminate and a Group Administrator or Deloitte UK may assign the User's rights hereunder to (i) another member of the Multi-User Group, or (ii) an individual employed by the Company who meets the User Criteria and agrees to the terms and conditions of this Agreement for the remainder of the Group Term. The User and the Company shall ensure that no entity or person located and/or established in the Russia Federation, or any jurisdiction subject to comprehensive embargo under applicable economic sanctions, shall have access to, receive, use, implement and/or benefit from DART on Research Portal, and Deloitte UK may suspend or terminate the User's and/or the Company's subscription immediately in the event of a breach of this requirement.

**10.0 MISCELLANEOUS**

10.1 **Third Party Beneficiary**. The Deloitte organization is an intended third party beneficiary of Sections 1, 8 and 10 of this Agreement.

10.2 **Governing Law**. The validity, construction and interpretation of this Agreement and the rights and duties of the parties hereto shall be governed by the laws of England and Wales and the parties submit to the exclusive jurisdiction of the courts of England and Wales.

10.3 **Headings**. Headings in this Agreement are for reference purposes only and shall not affect the interpretation or meaning of this Agreement.

10.4 **Severability**. If any of the provisions of this Agreement are found to be unenforceable by a court of competent jurisdiction, such provisions shall not affect the other provisions, but such unenforceable provisions shall be deemed modified to the extent necessary to render them enforceable, preserving to the fullest extent permissible the intent set forth herein.

10.5 **Force Majeure**. Notwithstanding any provision contained in this Agreement, Deloitte UK shall not be liable to the extent performance of DART on Research Portal or any terms or provisions of this Agreement are delayed or prevented by revolution or other civil disorders; wars; acts of enemies or terrorists; strikes; lack of available resources from persons or entities other than the parties to this Agreement; labor disputes; electrical equipment or availability failures; fires; floods; acts of God; federal, state or municipal action, statute, ordinance or regulation; or any other causes beyond Deloitte UK's reasonable control.

10.6 **Survival**. The provisions of Sections 1, 2, 4, 5, 8, 9 and 10 of this Agreement shall survive the expiration or termination of this Agreement or the discontinuance of DART on Research Portal.

10.7 **Assignment**. The User may not assign, sublicense or otherwise transfer, in whole or in part, its rights or obligations under this Agreement. The Company may assign certain rights under this Agreement as provided in Section 9.4.

# DART on Research Portal
# U.S. Version
# Terms of Use

Access to the content on the US Library and/or the US Catalog(s) of DART on Research Portal, (for purposes of this of this U.S. Version of the Terms of Use, the term DART on Research Portal shall be limited to only the US Library and/or the US Catalog(s) of DART on Research Portal), is granted by Deloitte & Touche Products Company LLC ("**Deloitte & Touche Products**"). DART on Research Portal content is intended to be used under the terms of this agreement (the "**Agreement**").

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For purposes of this Agreement, a "**User**" is an individual who meets the following criteria (the "User Criteria"):

(i) is at least eighteen (18) years of age; and

(ii) is accessing in the capacity as an employee, officer, director owner of a company/enterprise and is authorized to accept and hereby does accept the terms and conditions of this Agreement on behalf of the company/enterprise (referred to herein as the "**Company**").

USE OF DART ON RESEARCH PORTAL CONSTITUTES ACCEPTANCE OF THE TERMS AND CONDITIONS CONTAINED IN THIS AGREEMENT. **BY USING DART ON RESEARCH PORTAL, YOU CONFIRM THAT YOU MEET THE USER CRITERIA SET FORTH ABOVE, AND THAT YOU AND THE COMPANY AGREE TO BE BOUND BY THIS AGREEMENT.** IF YOU DO NOT AGREE WITH THESE TERMS AND CONDITIONS, YOU SHOULD CEASE ANY USE OF DART ON RESEARCH PORTAL.

**1.0 GENERAL**

1.1 DART on Research Portal is intended, in part, to provide guidance to assist the User in understanding generally accepted accounting principles and related regulatory information ("**GAAP**").

1.2 Although Deloitte has provided certain content used in DART on Research Portal, Deloitte is not the author of the authoritative material, which is provided by third parties. Neither Deloitte & Touche Products nor Deloitte is responsible for the maintenance or reliability of the material provided by such third parties. Neither the provision of content for DART on Research Portal, nor the User's use of DART on Research Portal, constitutes an audit, review or any other attestation services by Deloitte & Touche LLP. Neither Deloitte & Touche Products nor Deloitte is offering to perform or performing any professional services by reason of DART on Research Portal. In particular, neither Deloitte & Touche Products nor Deloitte is issuing an attestation report or forming or providing an opinion, report or any other form of assurance on any financial statements, financial information or internal controls of the Company or any other entity. Neither the Company nor the User may use or display Deloitte trade names, trademarks, service marks, logos, or trade dress (the "Deloitte Trademarks") by virtue of or in connection with the User's use of DART on Research Portal. The Company and the User agree that they will not use the Deloitte Trademarks in any manner, including, without limitation, in brochures, proposals, statements of qualifications or the like. While the Company may disclose the fact that the User uses the material contained in DART on Research Portal, in no event shall the Company or User state or imply that Deloitte & Touche Products or Deloitte has endorsed the Company's accounting policies or practices.

1.3 While DART on Research Portal attempts to provide useful information, there are no claims, promises, or guarantees about the accuracy, completeness, adequacy, or compliance with authoritative guidance, including, without limitation, GAAP and Auditing Standards generally accepted in the United States of America, of the content or information contained in DART on Research Portal. **The Company and the User acknowledge and agree that the content and information contained in DART on Research Portal should not be, and is not, a substitute for the professional judgment of a Certified Public Accountant ("CPA"), nor should it be used as a basis for any decision or action that may affect the Company or the User. Before making any decision or taking any action that may affect the Company or the User, a CPA or other qualified professional advisor should be consulted.**

1.4 The Company and User acknowledge and agree that

(a) Deloitte & Touche LLP's public audit clients should obtain audit committee pre-approval for subscriptions to DART on Research Portal,

(b) If the Company is a public company audited by Deloitte & Touche LLP, the Company is responsible for obtaining such audit committee approval and,

(c) the Company's ability to obtain a DART on Research Portal subscription is contingent upon Deloitte & Touche LLP's confirmation that such approval has been obtained.

**2.0 LICENSE**

2.1 **License**. Subject to the User's payment of the applicable license fee (the "**License Fee**") in accordance with Section 4, the User is hereby granted a limited, non-exclusive, non-transferable license to use DART on Research Portal in accordance with the terms of this Agreement. DART on Research Portal will be subject to access controls and only available to Users that have paid the License Fee. User may not, except as otherwise authorized herein, knowingly permit other third-party persons to use, access, distribute or display the DART on Research Portal content, and shall exercise reasonable care and diligence to prevent any such prohibited actions. This license shall continue until termination of this Agreement by the Company, the User or Deloitte & Touche Products in accordance with Section 10, or the discontinuance of DART on Research Portal by Deloitte, whichever comes first.

2.2 **Third-Party Licensed Content**. Certain content made available through DART on Research Portal is licensed from third parties. To the extent such content is made available, Deloitte & Touche Products grants the User and Company a limited, non-exclusive, non-transferable, non-sublicensable sublicense to access and to use such third-party licensed content solely for the Company's internal purposes and solely as embedded within DART on Research Portal, subject to the terms of this Agreement.

2.3 **Permitted Use**. The User may use DART on Research Portal solely for the Company's internal purposes and, solely for purposes of study, training, and research questions. The User may generate the following for the Company's internal use:

(a) no more than 25 hard copies of selected excerpts of specific documents from DART on Research Portal, where "selected excerpts" is defined as less than 25% of a specific document, and

(b) no more than 10 hard copies of a particular document in its entirety from DART on Research Portal, unless it is a publication such as a newsletter, which is intended for distribution. In instances where a document is printed in its entirety, the User hereby agrees to include the copyright notice as it originally appears on any such document on any such printed copies by displaying or including the text that appears upon clicking any "Copyright Notice", "Copyright Statement", or "About" tab/link(s).

Should the Company desire to produce more than the amounts indicated above, the User must send a request to DART@deloitte.com for prior written permission, and pay any additional fees imposed.

2.4 **Additional License Terms Applicable to Colleges and Universities**. For purposes of this Section 2.4, "Company" means an accredited college or university. Company may purchase licenses to DART on Research Portal separately for each of the following user groups: (i) faculty members; (ii) non-faculty personnel; and (iii) students. Company may purchase any number of licenses for each user group and may assign unique login credentials to any number of individuals within that user group. At any given time, however, the number of individuals within a user group who may concurrently access DART on Research Portal shall not exceed the number of licenses purchased for that user group. Licenses and concurrent-use rights purchased for one user group may not be transferred to, shared with, or used by individuals in another user group. Each individual's login credentials are personal, non-transferable, and may not be shared, disclosed, or otherwise made available to any other person. No individual may permit another person to access DART on Research Portal through that individual's account. Company shall be responsible for ensuring compliance with this Section 2.4 by all faculty members, non-faculty personnel, and students.

2.5 **Additional Restrictions**. The User's use of DART on Research Portal is subject to the following additional restrictions. The User will not, and will not permit others to, (i) modify, translate, de-compile, reverse engineer or disassemble DART on Research Portal, or any components thereof, or create derivative works based on the DART on Research Portal content or any portion thereof, or apply any other process or procedure to derive the source code of any software included in the DART on Research Portal, or allow any third party to do so; (ii) sell, re-license, rent, lease, provide service bureau or timeshare access to, the Platform; (iii) use the DART on Research Portal content in any service bureau or time sharing arrangement; (iv) use the DART on Research Portal content for any purpose that allows any third parties to access, use or benefit from the DART on Research Portal content in a manner that has not been expressly authorized by Deloitte & Touche Products; (v) make the DART on Research Portal content available as an application service provider for anyone other than User or Company; (vi) re-engineer, repurpose, reconfigure or modify the DART on Research Portal content in such a manner as to alter the substance, meaning or intent of the DART on Research Portal content; (vii) use the DART on Research Portal for incorporation in any device, article, commodity,

product or goods for use by or sale or lease to third parties, or for the provision of services to third parties; (viii) use the DART on Research Portal or the output thereof in any way that is fraudulent or misleading, or violates applicable law, rule or regulation; (ix) use the DART on Research Portal in any way that: (A) interferes with or disrupts other network users, network services or network equipment, including spamming; (B) results in the introduction of computer worms or viruses; (C) involves the use of false identities; or (D) attempts to gain unauthorized entry to any servers or databases through which such DART on Research Portal is provided; (x) modify, copy, or otherwise reproduce DART on Research Portal content; or (xi) remove any proprietary notices or labels displayed on DART on Research Portal content.

All rights not expressly granted in this Agreement are reserved by Deloitte & Touche Products. There are no implied rights granted with respect to DART on Research Portal, including, without limitation, the content or information contained therein.

2.6 **Annotations Feature**. DART on Research Portal includes an annotation feature which gives the User the ability to insert annotations into authoritative or Deloitte Interpretative Guidance (the "**Annotations Feature**"). The Annotation Feature limits comments to free text fields of 250 characters or less. The User acknowledges and agrees that User shall use the Annotations Feature solely to bookmark items for future reference and to make notes on relative potential areas of application.

2.7 **Additional Restrictions Applicable to the Annotations Feature**. The User's use of the Annotations Feature is subject to the following additional restrictions. The User will not, and will not permit others to, (a) use the Annotations Feature as a repository for analysis, books and records, and documentation of a company's accounting positions or similar activities; (b) include personally identifiable information (PII), of the User or third parties in the comment(s); (c) include identifiable information regarding the User's Company or other companies in the comment(s) or; (d) include libelous, defamatory, obscene, pornographic, abusive, or threatening words in the comment(s).

2.8 Except as expressly provided in this Agreement, no other rights in or to the DART on Research Portal materials shall be granted by or inferred from this Agreement, including, but not limited to, any copyright, trade secret, patent, trademark or other right.

2.9 The Company and the User agree that both the Company and the User shall be held responsible for any breach of this Agreement by the User.

2.10 **AI/ML Use Prohibited**. Deloitte & Touche Products expressly prohibits any User or Company from using any documents, content or materials in DART on Research Portal in connection with any artificial intelligence or machine learning technology, platform or other system, or large language models (LLMs) and related algorithms, software and technologies (except as provided within DART on Research Portal) under any circumstances, including using any documents, content or materials in DART on Research Portal as input into or for other training or development of artificial intelligence, and use of any such documents, content or materials to build, train or fine-tune such artificial intelligence or machine learning technology, platform or other system, such as to create any AI services or software, derivative works, compilations or collective works, is expressly prohibited. User may neither use nor attempt to use any portion of the DART on Research Portal content for any purpose that (1) infringes, misappropriates, or otherwise violates any intellectual property right of Deloitte & Touche Products or of any third parties which have licensed to Deloitte & Touche Products the right to redistribute or sublicense any materials, or (2) allows any third parties to access, use or benefit from the DART on Research Portal content or derivatives thereof in a manner that has not been expressly authorized by Deloitte & Touche Products. Violation by any User or Company of this section shall result in termination pursuant to Section 10.3 of this Agreement.

User will not, and will not authorize any third party to, distribute or use DART on Research Portal content to: (A) infringe any third-party rights, (B) develop, train or improve any AI (separate from any express authorization to User from Deloitte & Touche Products), (C) represent any output from the Licensee Product as being approved or vetted by Licensor, (D) represent any output from the Licensee Product as being an original work or a wholly human-generated work, (E) use the output from the Licensed Product for automated decision-making that has legal or similarly significant effects on individuals, unless it does so with commercially reasonable human review and in compliance with applicable laws, or (F) use output from the Licensee Product for purposes or with effects that are discriminatory, harassing, harmful or unethical.

Except as expressly permitted in this Agreement, the use of DART on Research Portal content via mechanical, programmatic, robotic, scripted or any other automated means is strictly prohibited (including the use of automated systems or software to extract data from the DART on Research Portal content). Unless otherwise agreed to by Deloitte & Touche Products in writing, use of the DART on Research Portal content is permitted only via individual Users engaged in an active user session and may not be collected via automated or robotic methods. Regardless of the data delivery method and subject to the following, the DART on Research Portal content may not be used in conjunction with any AI solution.

**3.0 RESERVATION OF RIGHTS**

**Deloitte & Touche Products reserves the right to change the terms set forth herein, or to add additional terms, and such changes or additions shall become effective immediately. Therefore, the User is advised to review these terms periodically.**

**4.0 FEES AND PAYMENTS**

**4.1 License Fee**. The License Fees are posted on DART on Research Portal. Acceptance of this Agreement includes acceptance of the License Fees posted on DART on Research Portal at the time of the User's subscription to the applicable content. The User is completely responsible for all charges, fees and taxes arising out of the User's use of DART on Research Portal.

**4.2 Payment**. Deloitte & Touche Products will charge the User's credit card for the total amount due, as determined above, at the time of registration, or following registration will send an invoice for electronic payment or by check, or apply the payment to the associated Deloitte work breakdown structure ("WBS"), if applicable. In the event payment is subsequently reversed by the User's financial institution, or by any intermediary processing agency, Deloitte & Touche Products reserves all rights and remedies available at law or in equity, including, without limitation, the right to suspend the User's use of DART on Research Portal.

**5.0 CONFIDENTIALITY**

5.1 Confidentiality. Deloitte & Touche Products will not enter, edit, or use the User's information, except to the extent necessary to provide DART on Research Portal hereunder, or as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation pertaining to DART on Research Portal.

5.2 Security. Deloitte & Touche Products believes that it and its vendors use commercially reasonable practices, including encryption and firewalls, in an effort to prevent the unauthorized disclosure of User's personal information and information concerning the Company. However, the Company and the User acknowledge that the Internet is an open system, and agree that neither Deloitte & Touche Products nor Deloitte warrants or guarantees that third parties cannot or will not intercept or modify information (including, but not limited to, comments), or data submitted by the User.

5.3 Password. As part of the registration process for DART on Research Portal, the User will select a password. The Company and the User are responsible for maintaining the confidentiality of such password and shall not disclose it to any third party, and agree that neither Deloitte & Touche Products nor Deloitte has any obligations with regard to the use of such password by third parties. The Company and the User are responsible for any and all activities in the User's account with the use of the User's password. The Company and the User agree to notify Deloitte & Touche Products immediately if the security of the User's account (including, without limitation, its password) may have been compromised.

5.4 Personal Information. You agree to, and consent to the collection and use of your information in accordance with, the Privacy Notice linked hereto.

**6.0 AVAILABILITY**

6.1 **Availability**. Neither Deloitte & Touche Products nor Deloitte warrants or guarantees uninterrupted availability of DART on Research Portal. Deloitte & Touche Products reserves the right to modify, suspend or discontinue DART on Research Portal or any portion thereof at any time, including, without limitation, the availability of any content, without notice or liability to the Company or the User. Deloitte & Touche Products may also impose limits on certain features and services or restrict the User's access to all or parts of DART on Research Portal without notice or liability to the Company or the User.

**7.0 SUPPORT**

Deloitte & Touche Products endeavors to support the User in using DART on Research Portal through a variety of systems, including on-line help, FAQ, and the use of Live Help. Current availability of Live Help is specified in the help file. Deloitte & Touche Products uses commercially reasonable efforts to make such support tools readily available. However, neither Deloitte nor Deloitte & Touche Products warrants or guarantees that the online materials will be without errors or always be available or that Live Help will be available at the specified times.

**8.0 TITLE**

(a) Except to the extent expressly provided herein, title, ownership rights, and any and all intellectual property rights in and to the DART on Research Portal content (and any and all copies thereof, tangible or intangible) shall remain, at all times, with Deloitte & Touche Products and its licensors and suppliers. The DART on Research Portal content is protected by copyright laws and international copyright treaties.

(b) Certain portions of the DART on Research Portal content may consist of data, services, and other materials proprietary to third parties which have licensed to Deloitte & Touche Products the right to redistribute or sublicense such materials. Such third party licensors shall be third party beneficiaries of this Agreement.

**9.0 WARRANTY; DISCLAIMERS; LIMITATION OF LIABILITY**

9.1 DART ON RESEARCH PORTAL IS PROVIDED "AS IS", AND NEITHER DELOITTE & TOUCHE PRODUCTS NOR DELOITTE MAKES ANY OTHER EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES REGARDING DART ON RESEARCH PORTAL, INCLUDING, WITHOUT LIMITATION, ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON- INFRINGEMENT, COMPATIBILITY, SECURITY, OR ACCURACY. WITHOUT LIMITING THE FOREGOING, NEITHER DELOITTE & TOUCHE PRODUCTS NOR DELOITTE REPRESENTS OR WARRANTS THAT DART ON RESEARCH PORTAL IS FREE OF ERRORS OR BUGS, OR MEETS ANY PARTICULAR GUARANTEE OF PERFORMANCE OR QUALITY, OR THAT THE USER'S USE OF DART ON RESEARCH PORTAL WILL BE UNINTERRUPTED.

9.2 IN NO EVENT SHALL DELOITTE & TOUCHE PRODUCTS, DELOITTE, THEIR AFFILIATES OR LICENSORS BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATING TO THIS AGREEMENT OR RESULTING FROM THE USE OR THE INABILITY TO USE DART ON RESEARCH PORTAL, INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF PROFITS, LOSS OF USE OR LOSS OF DATA, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE MAXIMUM LIABILITY OF DELOITTE & TOUCHE PRODUCTS, DELOITTE, AND THEIR AFFILIATES AND LICENSORS IN CONNECTION WITH THIS AGREEMENT, REGARDLESS OF FORM OF THE ACTION AND WHETHER OR NOT IN TORT, INCLUDING NEGLIGENCE, SHALL BE LIMITED TO THE AMOUNT OF FEES PAID HEREUNDER TO DELOITTE & TOUCHE PRODUCTS FOR THE USE OF DART ON RESEARCH PORTAL DURING THE TWELVE-MONTH PERIOD IMMEDIATELY PRECEDING THE CLAIM.

9.3 THE FOREGOING PROVISIONS OF THIS SECTION 9 SHALL APPLY TO THE FULLEST EXTENT OF THE LAW, WHETHER IN CONTRACT, STATUTE, TORT (INCLUDING, WITHOUT LIMITATION, NEGLIGENCE) OR OTHERWISE.

9.4 BECAUSE SOME STATES AND JURISDICTIONS DO NOT ALLOW THE EXCLUSION OR LIMITATION OF LIABILITY, THE ABOVE LIMITATIONS MAY NOT APPLY TO THE COMPANY OR THE USER. If any of the above limitations are found to be unenforceable by a court of competent jurisdiction, such provisions shall not affect the other provisions, but such unenforceable provisions shall be deemed modified to the extent necessary to render THEM enforceable, preserving to the fullest extent permissible the intent set forth herein.

**10.0 TERM AND TERMINATION**

10.1 **Terms**.

**Annual Subscription**. Except as provided in Section 10.4, the term of this Agreement commences on the date of registration and terminates twelve (12) months thereafter. The User may terminate this Agreement within thirty days of registration and receive a refund of the License Fee. **Thereafter, no refund of the License Fee will be paid.** Upon any termination or expiration of this Agreement, the User agrees to discontinue use of the DART on Research Portal content and use commercially reasonable best efforts to destroy all copies and delete all instances of the DART on Research Portal content.

**Free Trial Subscription**. The term of this Agreement commences on the date of registration and terminates thirty (30) days thereafter. The User may subscribe to one free trial term. The Company may subscribe to no more than three free trial terms.

10.2 **Cancellation**. At any time, the Company or the User may terminate this Agreement and the User's use of DART on Research Portal by notifying Deloitte & Touche Products of such termination, in which case DART on Research Portal would cease to be available to the User as of the date of such termination. In addition, Deloitte & Touche Products may terminate this Agreement and the User's use of DART on Research Portal, for any reason or for no reason, with thirty (30) days written notice to the Company or the User; provided that Deloitte & Touche Products shall refund the User or Company a pro-rata portion of the License Fee paid by the User or Company thereunder.

10.3 **Termination for Breach**. If the User leaves the employ of the Company during the term of this Agreement, the Company or the User shall so notify Deloitte & Touche Products and the User's rights under this Agreement shall immediately terminate. Deloitte & Touche Products also reserves the right to suspend or terminate this Agreement and restrict, suspend or terminate the User's use of DART on Research Portal, in each case in whole or part, without notice or liability to the Company or the User, with respect to any breach or threatened breach by the Company or the User of this Agreement. Further, Deloitte & Touche Products may terminate the Agreement in whole or any part

thereof upon written notice to User or the Company if Deloitte & Touche Products determines that the performance of any part of this Agreement would be in conflict with law, or independence or professional rules; provided that Deloitte & Touche Products shall refund the User or Company a pro-rata portion of the License Fee paid by the User or Company thereunder.

10.4 **User Groups**. In the event that the Company or the User has established a group account for the Company with respect to DART on Research Portal, the User and all other users employed by the Company may, at the Company's option, be grouped together for administrative purposes (a "**Multi-User Group**") with one or more users designated as the group administrators (the "**Group Administrators**"). The term of this Agreement would then commence upon the date of the User's registration hereunder, but would terminate twelve months after the date of the first Group Administrator's registration (the "**Group Term**"). If the User is a member of a Multi-User Group and leaves the employ of the Company during the Group Term, the User's rights under this Agreement shall terminate and a Group Administrator or Deloitte may assign the User's rights hereunder to (i) another member of the Multi-User Group, or (ii) an individual employed by the Company who meets the User Criteria and agrees to the terms and conditions of this Agreement for the remainder of the Group Term. The User and the Company shall ensure that no entity or person located and/or established in the Russia Federation, or any jurisdiction subject to comprehensive embargo under applicable economic sanctions, shall have access to, receive, use, implement and/or benefit from DART on Research Portal, and Deloitte & Touche Products/we may suspend or terminate the User's and/or the Company's subscription immediately in the event of a breach of this requirement.

**11.0 MISCELLANEOUS**

11.1 **Third Party Beneficiary**. Deloitte is an intended third-party beneficiary of Sections 1, 9 and 11 of this Agreement.

11.2 **Governing Law**. The validity, construction and interpretation of this Agreement and the rights and duties of the parties hereto shall be governed by the internal laws of the State of New York, United State of America, excluding its principles of conflicts of laws.

11.3 **Headings**. Headings in this Agreement are for reference purposes only and shall not affect the interpretation or meaning of this Agreement.

11.4 **Severability**. If any of the provisions of this Agreement are found to be unenforceable by a court of competent jurisdiction, such provisions shall not affect the other provisions, but such unenforceable provisions shall be deemed modified to the extent necessary to render them enforceable, preserving to the fullest extent permissible the intent set forth herein.

11.5 **Force Majeure**. Notwithstanding any provision contained in this Agreement, Deloitte & Touche Products shall not be liable to the extent performance of DART on Research Portal or any terms or provisions of this Agreement are delayed or prevented by revolution or other civil disorders; wars; acts of enemies or terrorists; strikes; lack of available resources from persons or entities other than the parties to this Agreement; labor disputes; electrical equipment or availability failures; fires; floods; acts of God; federal, state or municipal action, statute, ordinance or regulation; or any other causes beyond Deloitte & Touche Products' reasonable control.

11.6 **Survival**. The provisions of Sections 1, 2, 4, 5, 9, 10 and 11 of this Agreement shall survive the expiration or termination of this Agreement or the discontinuance of DART ON RESEARCH PORTAL.

11.7 **Assignment**. The User may not assign, sublicense or otherwise transfer, in whole or in part, its rights or obligations under this Agreement. The Company may assign certain rights under this Agreement as provided in Section 10.4.

11.8 **Waiver of Jury Trial**. DELOITTE & TOUCHE PRODUCTS, THE COMPANY AND THE USER HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER IN CONTRACT, STATUTE, TORT (SUCH AS NEGLIGENCE), OR OTHERWISE), RELATING TO THIS AGREEMENT OR THE DART ON RESEARCH PORTAL.

11.9 **U.S. Government Restricted Rights**. The DART on Research Portal content is a "commercial item" as that term is defined in 48 CFR 12.101 (Oct. 1995), consisting of "commercial computer software" and "commercial computer software documentation" as such terms are used in 48 CFR 12.212 (Sept. 1995). Consistent with 48 CFR 12.212 and 48 CFR 227.7202-1 through 227.7202-4 (June 1995), all U.S. Government end users acquire the DART on Research Portal content with only those rights explicitly set forth herein.

11.10 **Deloitte**. Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). 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. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.