

PRIVACY NOTICE

This is the Privacy Notice for rsm.global (the "Site"). The Site introduces the services that the RSM International network, (the "RSM Network, we, us, our") provides through its independent member firms worldwide. The statement below ("Privacy Notice") is for the RSM Network members, their affiliates and their associated entities, that are showcased on the Site or on those other specific RSM country sites on which this Privacy Notice appears.

Please note that each member of the RSM Network is an independent accounting and consulting firm, each of which practices in its own right. RSM is the trading name used by the members of the RSM Network. The RSM Network is not itself a separate legal entity of any description in any jurisdiction. The RSM Network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. For the purposes of data protection law, RSM International Limited and RSM Network Members will act separately as data controllers where personal information is provided either through this Site to RSM International Limited or through an RSM country site direct to an individual RSM Network member, (including where an individual RSM member's services are engaged). Please note that RSM International Limited provides no client services itself. To view the list of all members in the RSM Network please use the Worldwide Locations search facility on the top menu.

This Privacy Notice sets out the privacy practices relevant to this Site and explains how information is collected via the Site, how it is used, your rights and what controls you have. Please take the time to review this Privacy Notice carefully as it tells you how information is collected and how it is used. You should also read this Privacy Notice in conjunction with the separate legal page and specific Privacy Notice for the country sites of the RSM Network member you are on, and which may differ from or include additional information to this Privacy Notice or be subject to separate law and legal notice requirements.

If you have questions or you do not feel that your concerns have been addressed by the Privacy Notice and/or the local RSM Network member legal pages, please contact the RSM International Limited Executive Office at 50 Cannon Street, London EC4N 6JJ. Tel 0207 6011080.

This Privacy Notice was last updated on 23rd May 2018 and covers:

- Information we collect
- Use of cookies
- Use of your information
- Promotional updates and communications
- Disclosing your information
- Storage and retention
- International services and data transfers
- Safeguarding your information
- Third Party links
- Your rights
- Changes to this Privacy Notice
- Contacting us

INFORMATION WE COLLECT

In running and maintaining the Site, we may collect and process the following data about you:

Information we collect from you

Information provided voluntarily by you, in particular your name, company, job function or department, address and contact details such as your telephone number, email address or fax number when you sign up to or request a newsletter or by any completing forms on the Site, or when requesting any information from us;

Information that you provide, when you contact us or otherwise communicate with us by any means. This may include, for example reporting a problem, submitting queries, concerns and comments regarding the Site or its content or providing us with information about where you heard about the RSM Network as well as flagging to us the RSM Network services you want to learn about.

Information about events to which you or your colleagues register to attend and your personal information and preferences, to the extent that information is relevant to organising and managing those events, (for example your dietary requirements).

Employment details that we may receive if you send us a CV, resumé or other details of your employment history in connection with an advertised job vacancy or general enquiry regarding employment opportunities with us.

Information we collect about you from your use of the Site

Information about your use of the Site, in particular, details of your visits such as pages viewed and the resources that you access. Such information includes the Internet Protocol (IP) addresses used to connect your device to the Internet, information about your visit, and traffic, data identifying the country associated with your IP address. Our web servers also collect certain other communication information about all visitors to this Site, including host names and the Uniform Resource Locators (URL) or the domain name associated with a visitor's transit to, through and from our Site (including date and time) and a record of which pages have been requested.

This information is used to produce aggregate visitor statistics in relation to which pages are being accessed. It may also be used to monitor usage patterns on this Site in order to improve navigation and design features to help you get information more easily.

Apps QR codes or other related technologies

When you scan a QR Code, the third party that we engage to provide those QR Codes may collect certain information from your mobile device (such as your mobile device identifier and IP address). We use this information only for the purpose of providing statistical reports to us about users of the Site and our services.

Technical Information

We may automatically collect additional technical information such as the Internet protocol (IP) address used to connect your device to the internet, type of internet browsers you use and version, time-zone setting, time and date of information requests, browser plug-in types and versions, operating system and platform and the Uniform Resource Locators (URL) clickstream through which you linked to this Site and the associated domains. The information collected is only used to assist us in providing an effective service on the Site and to remedy any errors which may occur during your visit to the Site.

Social Media Platforms

You may wish to participate in the various blogs, forums, wikis and other social media platforms hosted by RSM ("Social Media Platforms") which we make available to you. The main aim of these Social Media Platforms is to facilitate and allow you to share content. However, RSM cannot be held responsible if you share personal information on Social Media Platforms that is subsequently used, misused or otherwise appropriated by another user.

RSM may also provide links to other social media platforms maintained on separate servers by individuals or organisations over which RSM has no control. RSM makes no representations or warranties regarding the accuracy or any other aspect of the information located on such servers. A link to a third party's website should not be construed as an endorsement by either RSM or that third party of the other or its products and services. RSM makes no representations or warranties regarding how user data is stored or used on third party servers. We recommend reviewing the Privacy Notice of each third-party website linked from this Site to determine their use of your personal data. We have also implemented social plug-ins from Social Media Platforms on the Site. Where a relevant social plug-in appears on the Site your browser visiting the Site will set up a direct connection to the servers of the Social Media Platform. These servers will recognise that you are visiting this Site. If you are a member of the relevant Social Media Platform and you are logged in when visiting this Site information will be allocated by the Social Media Platform to your personal social media account with them. By clicking on the relevant plug-in icon on the Site (such as a 'Like' button) then this information will be shared with your Social Media Platform personal user account. Visit the Privacy Notice of the relevant Social Media Platform provider to learn more about your rights and choices.

USE OF COOKIES

We use cookies to assist us in improving the Site by collecting information about you and your device. Please refer to our full Cookie Policy below for details of how cookies are used and how you can elect to disable their use on your device.

USE OF YOUR INFORMATION

We use the information that we collect from you in our legitimate interests to assist us in providing our services to you or in the case of our promotional or marketing communications to you, where we have your consent (as described below). In addition to this, we may also use the information for one or more of the following purposes and lawful grounds:

Information we collect from you

- i. To contact you in our legitimate interests, in situations where you have asked us to do so, (for example if you request via the Site that we phone you);
- ii. To provide you with information which you have requested from us in our legitimate interest or, where required with your consent. (For example, if you request a product sheet or newsletter from us);

iv. To provide information to you relating to other services that may be of interest to you. Such additional information will only be provided where you have separately consented to receive such information.

v. To obtain in our legitimate interest or where required by national law or with your consent, your feedback on our services which may include by way of a market research survey.

We may also send you further information about our services or keep you informed of legal updates through our periodic newsletters, provided you have consented to being contacted for these purposes, including where you have specifically registered or subscribed to receive emails. Where you have consented to our newsletters we may also collect information using web beacons that help us to understand if a newsletter has been opened. For more information on our use of cookies and similar technologies, see our cookies policy.

If at any time you decide you no longer wish to receive updates and invitations in this way, you can unsubscribe. Please refer to our PROMOTIONAL UPDATES AND COMMUNICATIONS section below.

No data or information obtained by this site will be used for dissemination or sale to outside parties for consumer marketing purposes or host mailings on behalf of third parties outside the RSM Network.

Information we collect about you from your use of the Site

We will use this information in our legitimate interests, where we have considered these are not overridden by your rights:

- To administer our Site and for internal operations, including troubleshooting, data analysis, testing, research and survey purposes.
- To keep our Site safe and secure.
- To improve our Site to ensure content is presented in the most effective manner for our and for your device.
- To measure and understand the effectiveness of advertising we serve to you and others and to deliver relevant advertising to you.

PROMOTIONAL UPDATES AND COMMUNICATIONS

RSM gives you choices regarding the collection and usage of your personally identifiable information. If you have registered for any RSM related updates through RSM.global, and do

not wish to receive future communications, please use the unsubscribe link in our communication.

DISCLOSING YOUR INFORMATION

In order to provide the best information to you in response to your business enquiry or request for information, RSM may pass, in our legitimate interests, your personal data to one or more of the firms within the RSM Network who may then respond directly to you.

We may share your information with organisations that help us provide the services described in this Privacy Notice and who may process such data on our behalf and in accordance with this Privacy Notice, to support the Site and our services. For example, RSM may need to give these details to a third party – such as a mailing house or mailing broadcast services, provider– if it was necessary to enable us to deliver you with the information you had requested or to a third party providing back office support or IT, hosting or software services, or to market research organisations engaged to obtain client feedback on our services for us. We may also share information with our legal advisors, auditors or other professional advisors.

Certain of our country sites may include a link to a secure payment gateway provider. You will be providing credit or debit card information directly to the provider in order to process payment details and authorise payment. Information which you supply to in such cases is not within our control and is subject to the payment gateway provider's own Privacy Notice and terms and conditions.

In relation to information obtained about you from your use of the Site, we may share a cookie identifier and IP data with analytic and advertising network services providers to assist us in the improvement and optimization of our Site and subject to the Cookies Policy.

We may disclose personal information in other circumstances where:

- you agree to this;
- as permitted by applicable laws;
- if we are required to do so by law, Court order, legal obligation or regulatory authority;
- for the purposes of prevention of fraud or other crime; or
- if we believe that such action is necessary to protect and defend the rights, property or personal safety of RSM International Limited, RSM Network Members, the Site or its visitors.

In the event that we undergo reorganisation or are sold to a third party, you agree that any personal information we hold about you may be transferred to that re-organised entity or third party.

STORAGE AND RETENTION

Information collected from visitors to the Site will only be kept in order to provide the required service. Where you ultimately become a client of an RSM member firm, your data will be retained for as long as you maintain a client relationship with us, in order to meet our contractual obligations to you and for a period after that to identify issues, respect claim limitation periods and to resolve any legal proceedings.

We may also retain aggregate information beyond this time for research purposes and to help improve our services. Information is held and ultimately destroyed in accordance with RSM's data retention policies. Should you require your information to be updated, amended or deleted from our records please contact rsmcommunications@rsm.global outlining your requirements.

See also 'Your Rights' in relation to requests you may make in respect to personal data processed by us about you.

INTERNATIONAL SERVICES AND DATA TRANSFERS

With your agreement or where permitted by applicable data protection laws, information provided through the Site will be stored and used by RSM International Limited on systems in the UK or in the locations and systems of relevant RSM Network members in other jurisdictions around the world. It may also be stored and used by RSM Network's service providers who process personal information on our behalf and who may be located around the world.

We may transfer your personal information outside the EEA in order to store it, in connection with referring you to a local RSM member who can provide goods or services requested by you to enter into or fulfil a contract with you, or in connection with enabling support services to be provided in our legitimate interests arising from our use of your personal data as described in this Privacy Notice. We may otherwise transfer your personal information where we are legally required to do so or to facilitate the operation of the RSM International Network where it is in our legitimate interests and we have concluded that these are not overridden by your rights.

Where such personal information is processed in another country, that country may, in certain cases, have a lower data protection level than that of the originating country, (for example, where personal information is collected and processed in the EU/EEA and used or stored in a country outside the EU/EEA, the country outside the EU/EEA may have a lower data protection level than the countries within the EU/EEA). In such cases RSM will seek to provide an adequate and appropriate level of protection for the data, such as relying on an EC finding of adequacy for transfers to certain countries: https://ec.europa.eu/info/law/law-topic/data-protection/data-transfers-outside-eu/adequacy-protection-personal-data-non-eu-countries_en or a recognised legal adequacy mechanism, including transfers subject a valid privacy shield certification or transfers subject to standard contractual clauses for transfers of personal data between controllers and between controllers and processors https://ec.europa.eu/info/law/law-topic/data-protection/data-transfers-outside-eu/model-contracts-transfer-personal-data-third-countries_en. Details of specific transfers and the applicable safeguards include:

Country	Service	Company	Safeguard	Availability
USA	Site development	Pantheon Systems Inc.	Privacy Shield	https://www.privacyshield.gov/welcome
USA	Site hosting	Amazon Web Services (AWS)	Privacy Shield	https://www.privacyshield.gov/welcome
USA	Document Storage	Google	Privacy Shield	https://www.privacyshield.gov/welcome
USA	Communication distribution	SendGrid	Privacy Shield	https://www.privacyshield.gov/welcome
USA	Software support	New Relic	Privacy Shield	https://www.privacyshield.gov/welcome
USA	System fault reporting	Bugsnag	Privacy	https://www.privacyshield.gov/welcome

	services		Shield	ome
USA	Communication distribution	Mail Chimp	Privacy Shield	https://www.privacyshield.gov/welc ome

SAFEGUARDING YOUR INFORMATION

Data sent to us using forms on the Site are encrypted in transmission.

Unfortunately the transmission of information via the internet is not completely secure. Any Messages that you send to us by email may not be secure. We recommend that you do not send any confidential information to RSM by email. If you choose to send any confidential information to us via email you do so at your own risk with the knowledge that a third party may intercept this information. Instructions sent by you via email and to the Site are processed exclusively at your risk.

THIRD PARTY LINKS

Occasionally we include links to third parties outside the RSM Network on the Site. Where we provide a link it does not mean that we endorse or approve that site's policy towards visitor privacy. You should review their Privacy Notice before using that website or sending them any personal data.

YOUR RIGHTS

You have the right under certain circumstances to:

- be provided with a copy of the personal data held by us
- request the rectification or erasure of your personal data held by us
- request that we restrict the processing of your personal data (while we verify or investigate your concerns with this information for example)
- object to the further processing of your personal data, including the right to object to direct marketing (as mentioned in the 'Promotional Updates and Communications' section).
- request that your provided personal data be moved to a third party.

Where the processing of your personal information is based on consent, you have the right to withdraw that consent without detriment at any time by [contacting us](#).

If your request or concern is not satisfactorily resolved by us you may approach your local data protection authority (see http://ec.europa.eu/justice/article-29/structure/data-protection-authorities/index_en.htm). The Information Commissioner's Office is the supervisory authority in the UK relevant to RSM International Limited.

CHANGES TO THIS PRIVACY NOTICE

RSM wants to offer you the best possible browsing experience. Consequently, additional functions, features, products or services may be incorporated into the Site from time to time. This, and our commitment to protecting the privacy of your personal information, may result in periodic changes to this Privacy Notice. As a result, please remember to refer back to this Privacy Notice regularly to review any amendments.

CONTACTING US

If you have any questions regarding our Privacy Notice please contact RSM

Diakenhuisweg 11
2033 AP Haarlem
+31(0)23 530 04 00
info@rsmnl.nl

Please also see the relevant legal statement for each individual country, including the identity and contact details for the relevant country entity responsible for that legal statement on the RSM local country site where this Privacy Notice appears.

You can also contact us by email at: rsmcommunications@rsm.global

COOKIE POLICY

1. What is a cookie?

A cookie is a small text file, which often includes a unique identifier, which is issued to your computer or device when you visit a website.

Each website can send its own cookie to your browser if your browser's preferences allow it, but (to protect your privacy) your browser only permits a website to access the cookies it has already sent to you, not the cookies sent to you by other websites. Many websites do this whenever a user visits their website in order to track online traffic flows.

We use cookies to improve the quality of the Site and service and to enhance your browsing experience. A number of cookies we use last only for the duration of your web session and expire when you close your web browser. Others are used when, for example, we remember information you have asked us to (such as language preferences) and will last for a longer duration.

2. How does RSM use cookies?

Cookies are only used to record aggregated data about your use of the Site including details of your visits such as pages viewed and the resources that you access. Such information also includes traffic data, location data and other communication data, all of which is used to help us improve the Site and therefore give you a better user experience. Some cookies are set by us and some by third parties delivering services on our behalf.

We use the following types of cookies:

- Essential cookies: these enable you to navigate round the Site, manage your login session so you can move easily from one page to another within the Site and so that your page requests are loaded in smooth and secure manner.
- Analytic cookies: these collect statistical information about how you use the Site so that we can improve the Site, they also remember that you have used the Site before; this means we can identify the number of unique visitors we receive to different parts of the Site. We use the Google Analytics service that relies on cookies to analyse how visitors use the Site and generate statistical reports. This information will generally be transmitted to and stored by Google on servers in the United States. See 'How to control and delete cookies' below for information on how you can exercise choice over the collection and use of this data.

- Functional cookies these, remember information you have asked us to (such as language preferences) and will last for a longer duration.
- Retargeting cookies and website beacons: RSM occasionally advertises on third party Websites and uses services provided by Google, including its AdSense and Doubleclick services for managing and placing advertisements. These service providers place a cookie on your device and this then enable us at times to track the success of our advertising campaigns, by using a visitor identification technology such as "web beacons," or "action tags," which count visitors who have come to the Site after being exposed to an RSM banner ad on a third party site. We do not use this technology to access your personal information and it is only used to compile aggregated statistics about visitors who come to the Site and to gauge the effectiveness of our ads. The information generated by these beacons is transmitted to us via Google servers in the USA.

This Site does not use cookies to provide any targeted behaviour or interest based advertising to users through the Site. For more information about interest based cookies and to control the use of these cookies please refer to www.youronlinechoices.com

3. How to control and delete cookies

RSM will not use cookies to collect personally identifiable information about you.

You can prevent the collection of analytic and retargeting data described above that is generated by cookies by Google, as well as the processing of this data by Google, by downloading and installing the browser plug-in available from the following link [<http://tools.google.com/dlpage/gaoptout>] .

Most web browsers automatically accept cookies but, if you prefer, you can set your browser to either accept all new cookies, have it notify you when you receive a new cookie or disable cookies altogether. If you wish to restrict or block the cookies which are used on the Site, or indeed any other website, you can do this through your browser settings. Please refer to the Help function within your browser to learn how to do this, as every device is different.

Please note that by blocking or deleting cookies on the Site, you may not be able to take full advantage of the Site if you do so.

4. Cookies set on Third Party sites

The Site will from time to time embed photos and video content from websites such as YouTube. As a result, when you visit a page with content embedded from, for example, YouTube, you may be presented with cookies from these websites. RSM does not control the

dissemination of these cookies. You should check the relevant third party website for more information about these.

5. More information

If you have any queries regarding this Cookie Policy please contact us by e-mail at: rsmcommunications@rsm.global.