

# DBOARD TERMS OF USE

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## 1. Introduction

Welcome to DBoard (hereinafter referred to as “**DBoard**” or the “**Platform**”) which is a platform accessible via a website which has been created by Deloitte Tax & Consulting, *société à responsabilité limitée* (an affiliate of the Luxembourg member firm of DTTL as defined below) (hereinafter referred to as “**Deloitte Luxembourg**” or “**we**”) and hosted in Luxembourg by an external service provider in view of facilitating the performance of the professional services to be rendered by a Licensing Entity – as defined below (the “**Service Provider**”) and which comprise several applications and features, created and owned either by a Deloitte Entity or by an external service provider (each an “**Application**”).

Unless otherwise specifically defined, a Deloitte Entity generally refers to one or more affiliate of Deloitte Touche Tohmatsu Limited (hereinafter referred to as “**DTTL**”), a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Access to DBoard is granted by Deloitte Luxembourg or a Deloitte Entity as licensee (the “**Licensing Entity**”) in the context of the performance of the professional services (the “**Services**”) described in one or several specific agreement(s) concluded between the Licensing Entity and an entity (the “**Client**”) (the “**Agreement**”) to which (i) the Services are rendered by such Licensing Entity and (ii) a license of use of DBoard has been granted in accordance with the terms of the Agreement or a separate license agreement (the “**License Terms**”).

DBoard may be used by one or more of the following individuals whom fulfilled the eligibility requirements mentioned in the Licence Terms between the Client and Deloitte Luxembourg (each a/the “**User**” or “**you**”).

Each User is, through the license granted to the Client, allowed to access and use the Platform in view of the performance of the Services and in accordance with these DBoard Terms of Use and the License Terms. Each User is allowed to access and use some of the Applications available of the Platform and their respective content in accordance with their respective specific licence agreement, including respective terms of use.

## 2. The User is requested to read and accept these Terms of Use carefully before using the Platform.

To be eligible to access and use the Platform, a User must (i) have received full power and authority to enter into these DBoard Terms of Use, (ii) accept any change to these DBoard Terms of Use when appropriate and use the Platform on his/her behalf and of the Client and (iii) cannot be prohibited from entering into these DBoard Terms of Use and/or using the Platform by any law, regulation or contractual obligations. You hereby warrant and represent that you meet all above-mentioned conditions and that you shall immediately stop using your account to access the Platform and notify us if you no longer comply with them due to a change of circumstances.

To use the Platform, a User must agree to these DBoard Terms of Use on behalf of both him/herself and the Client. Thereafter, these DBoard Terms of Use will be a legally binding agreement between each User and the Client, on one hand, and Deloitte Luxembourg, on the other.

Deloitte Luxembourg reserves the right, at its sole discretion, to update portions of these DBoard Terms of Use at any time. Any such update shall apply only after such modifications have been communicated to you via a message displayed on the Platform the first time you connect after such modifications and approved by you. If the User does not agree to the content of the DBoard Terms of Use as modified, the User should immediately stop using the Platform.

## 3. Access to and Availability of the Platform

The access to the Platform is subject to the User acceptance of these DBoard Terms of Use.

Notwithstanding anything to the contrary contained herein, the User may access and use the Platform under any form whatsoever only for professional purposes and always in strict conformity with the provisions of these DBoard Terms of Use, the Agreement or the License Terms.

The Platform is provided on an as-is basis and in so far as the equipment (including without limitation the hardware, software and operating systems) of the User is and remains suitable for the access and use of the Platform. The Licensing Entity and Deloitte Luxembourg are not responsible for any adaptation to the User's

equipment, including the hardware, software and operating systems needed to allow the User to be able to use the Platform, and shall not bear the costs of any required change or migration.

The User acknowledges and accepts that the Licensing Entity and/or Deloitte Luxembourg has no control on the underlying technologies of the service provided by third parties (such as a web hosting service or the Service Provider).

Deloitte Luxembourg and/or the Licensing Entity does not guarantee that the Platform will be available without any interruption or malfunction.

Deloitte Luxembourg reserves at any time the right to develop, modify or suspend any aspect of the Platform including, but not limited to, the content available through the Platform or the User's access to it.

The User acknowledges that an internet connexion is necessary to operate the Platform, which works best on Microsoft Edge (or any following version) and Chrome.

To the extent permitted by law, Deloitte Luxembourg and/or the Licensing Entity does not guarantee the availability, quality, operation or support for data traffic on the networks or lines of Internet service providers or the operation of the web hosting service by the Service Provider.

The Platform is not an archive or storage system. Deloitte Luxembourg and/or the Licensing Entity is therefore not obliged to store, maintain and/or provide copy of any Deloitte Content and/or User Content.

Because the Platform consists of several Applications, you may also need to agree to supplemental terms that will apply to your access and use of a specific Application ("**Specific Terms of Use**"). Those Specific Terms of Use can in some cases be displayed in the specific Application to which it relates to, or can be obtained directly from the external service provider owning this Application. It is the responsibility of the User to ensure he/she complies with these Specific Terms of Use.

#### **4. Acceptable Use of the Platform and the Deloitte Content**

DBoard is aimed for Deloitte Luxembourg and/or the Licensing Entity to give the User access to the Platform and to use all information, data, forms, templates, files and materials that Deloitte Luxembourg and/or when applicable, the Licensing Entity makes available in the Platform (hereinafter referred to the "**Deloitte Content**") in accordance with these Terms of Use and in relation with the Services.

The User may consult, download and print (when feasible) the Deloitte Content only for the purpose of the proper performance of the Services and only provided that no Deloitte Content are modified or referred to in any document or are disseminated by the User to third parties, except with the prior written consent of Deloitte Luxembourg or the Licensing Entity or as otherwise permitted in the relevant Agreement.

The User must not use the Platform for any unlawful or fraudulent purposes. The User must not misuse the Platform by introducing viruses, Trojans or other material which is malicious or technologically harmful.

In particular, each User agrees to refrain from performing the following actions:

1. Post, distribute, or otherwise make available, transmit or modify any data, message, text, computer file, or other material that infringes any right of a third party and/or any national or international law, rule, or regulation, including but not limited to:
  - a. copyright, trademark, patent, or other proprietary rights;
  - b. right of privacy or publicity, data protection;
  - c. any confidentiality or professional secrecy obligation.
2. Post, distribute, or otherwise make available, transmit or modify any software or other computer files that contain a virus or other harmful component.
3. Post, distribute, or otherwise make available, transmit or modify any pornographic and illegal material.
4. Publish or transmit any unlawful, harmful, threatening, abusive, harassing, defamatory, misleading, offensive, indecent or racially or ethnically derogatory content, or any content expressing hate towards any person or groups of persons due to race, religion, colour, creed, national or ethnical origin or sexual orientation.

Using the Platform does not give the User any interest, right or ownership of any intellectual property rights in the Platform, any software, Application or the Deloitte Content the User has access to.

The Deloitte Content in the Platform is up-to-date at the date it is posted in the Platform. Deloitte Luxembourg or the Licensing Entity has no responsibility to nor will consider the impact of any events or circumstances, such as changes in the relevant legislation (including case law and administrative standpoints) or in the interpretation thereof which may occur or come to light after the date at which the Deloitte Content has been posted in the Platform. The Deloitte Content in the Platform shall be updated by Deloitte Luxembourg or the Licensing Entity on a best effort basis and should therefore not be used as a sole basis for any decision or action that may affect the Client's finances or business. Before making any decision or taking any action that may affect the Client's finances or business, the Client should consult the contact person indicated in the related Agreement.

Deloitte Luxembourg or the Licensing Entity also reserves the right to modify, add or delete at any time and at its sole discretion all or part of the Deloitte Content.

In addition, none of the Deloitte Entities are, by means of the Platform, rendering investment advice or financial services. DBoard is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect the User and/or Client's finances or business. Before making any decision or taking any action that may affect the User and/or Client's finances or business, the User and/or Client should consult a qualified professional adviser.

## **5. Use of the User Content**

The User hereby represents and warrants that the Licensing Entity and Deloitte Luxembourg are fully allowed and authorised to access, use and copy all information, data, forms, templates, files and materials that he/she provides, as amended by the User from time to time (the "**User Content**") for the purpose of providing the relevant Services, as well as to their employees and the employees of any affiliate of the Luxembourg member firm of DTTL, as well as to the Service Provider.

We reserve the rights to remove or replace any uploaded files of the User Content that are unlawful, that may compromise the security of the servers, when they are violating the DBoard Terms of Use or the Agreement, or when deemed necessary without prior notice.

However, unless otherwise stated in the Agreement, Deloitte Luxembourg or the Licensing Entity is not required to verify the completeness, authenticity, or timeliness of, or to review the nature or content of, the User Content.

## **6. User's and Client's warranties and obligations**

The User hereby acknowledges and agrees that:

1. The User (or the entity employing him/her) has all necessary rights in and to the User Content he/she uploads on the Platform, as amended by the User from time to time, to the extent that the Platform provides the User with an opportunity to store, exchange and modify any User Content available in the Platform.
2. The User remains exclusively responsible for all User Content and all materials uploaded, transmitted or modified through its account.
3. The entity by which the User is employed will retain all ownership rights in any User Content it provides, unless otherwise agreed between such entity and the Client.
4. The User is aware of and accepts the related risks of the Internet, and agrees to protect itself against the effect of computer piracy by adopting a suitable and secure computer configuration, including without limitation, a firewall and regularly updated antivirus software.
5. The User may not authorize any third party to access or use the Platform on its behalf.
6. The User may not assign its license to the Platform, in any format to any third party.
7. The User shall use the Platform in accordance with any applicable laws.

8. In case the User receives an electronic message or information automatically generated by the Platform for which the User is not the intended recipient, the User must delete this message or information. The User is hereby notified that any disclosure, copying, or distribution of such message or information, or the taking of any action based on it, is strictly prohibited.
9. The User shall immediately stop using his/her account if he/she is no longer authorised to access and use the Platform on behalf of the Client.

The User shall hold harmless and unconditionally indemnify Deloitte Luxembourg, its directors, officers, agents, employees and its business partners to the full extent of liability, loss, cost, claim, damage or expense including – but not limited to – reasonable attorney’s fees for the defence of all liabilities, costs, claims, damages and expenses claimed by any third parties arising out of, as a result of, or in connection with a breach by the User of these DBoard Terms of Use.

## **7. Disclaimer**

We disclaim all warranties, whether express or implied, including the warranties that the Platform and/or the Deloitte Content are free of defects, virus free, and able to operate on an uninterrupted basis, that they will meet the User’s/ Client’s requirements, or that errors will be corrected, and the implied warranties that the Platform and Deloitte Content are of satisfactory quality, accurate, fit for a particular purpose or need, or non-infringing, as well as warranties of merchantability, title, compatibility and security unless such implied warranties are legally incapable of exclusion.

## **8. Limitation of Liability**

The User and the Client are jointly responsible for the content, completeness and assurance of any User Content sent through the Platform. Deloitte Luxembourg and/or the Licensing Entity declines any responsibility and liability for the User Content stored and/or Deloitte Content modified by the Users on the Platform.

To the extent legally permitted, none of the Deloitte Entities, their respective directors, managers, employees, subcontractors and agents shall incur any liability whatsoever in connection with the access to and the use of the Platform under these DBoard Terms of Use, including any liability for direct or indirect damages, loss of profits, loss of revenue, loss of goodwill, loss of any software or data, loss of opportunity, loss of use of computer equipment or for any consequential or special loss.

In particular, none of the Deloitte Entities takes responsibility for damages and non-performance caused by unforeseeable, insurmountable, or unavoidable events including without limitation: case of *force majeure*, strike or labour dispute, war or other violence, fire or other casualty, or any law, order or requirement of any governmental agency or authority.

Although Deloitte Luxembourg takes measures to be up to standards in terms of security to avoid viruses, or other circumstances that could lead to damaging systems, the use of the Platform is made at each User own risk. Accordingly, none of the Deloitte Entities will be liable for any loss or damage caused by viruses or any other technologically harmful material that may infect the User’s computer equipment, computer programs, data or other proprietary materials due to its use of the Platform or to its downloading of any material posted on the Platform, or on any website linked to them, to the extent legally permitted.

None of the Deloitte Entities guarantees and is liable for the completeness or accuracy of any Deloitte Content stored on the Platform after the date the Deloitte Content has been posted in the Platform, or of any Deloitte Content that is computer-generated by the Platform, including without limitation Deloitte Content which may include errors and transmission or transcription mistakes. None of the Deloitte Entities is liable in case User Content or Deloitte Content is not properly uploaded on the Platform due to a technical issue. In case of any doubt, the User shall contact the engagement team for review and validation of the Deloitte Content.

None of the Deloitte Entities has the obligation to systematically verify the User Content but reserves the right, at its discretion, to review any materials that are suspected to be in breach of the present Terms of Use, remove such Content, disable or remove the account(s) of a User who infringes the intellectual property rights of third parties and/or may expose a Deloitte Entity to civil or criminal liability.

To the maximum extent permitted by applicable law, Deloitte Luxembourg and/or the Licensing Entity specifically disclaims liability for any errors, inaccuracies and omissions on the Platform and for any loss or damage resulting from its use, whether caused by negligence or otherwise.

None of the Deloitte Entities excludes or limits its liability resulting from gross negligence or wilful misconduct; or for death or personal injury resulting from its negligence, fraud or any other liability which may not be excluded or limited under applicable law.

The User expressly acknowledges and agrees that Deloitte Luxembourg will be its exclusive contact for any question pertaining to the Terms of Use. The User shall refrain from communicating instructions or soliciting Deloitte Luxembourg's Service Provider.

## **9. No professional relationship**

No professional relationship of any nature is created solely by the use of the Platform between any User and/or the company for which he/she works on one hand and any Deloitte Entity on the other hand.

## **10. Amendments and Temporary Suspension**

We reserve the right to change all or part of the Platform such as its format, content as well as the conditions for supply of the Platform at our sole discretion at any time without notice, to the extent that such changes do not jeopardize the access to the Platform. The User should refresh its browser at each visit of the Platform to ensure that the User accesses the most up-to-date version and any information contained therein.

We may *inter alia* change the technical conditions of access to the Platform in order to allow the User to benefit from technological advances or for security purposes. Such changes may result in the obligation for the User to update its equipment such as the software, hardware and operating systems. Such updates shall be made by the User at its own cost.

Access to the Platform may be suspended with prior reasonable notice, in case of:

- a request of a competent authoritative legal, supervisory or administrative body;
- definitive condemnation of a User by a competent court as a result of access to or use of the Platform;
- force majeure event;
- Suspension, rupture of the access to the Platform due to the reasons imputable to Service Provider;
- Reasonable suspicion of Deloitte Luxembourg that a User is acting in an illicit manner or any manner that could harm Deloitte Luxembourg, its employees or a third party;
- This action is necessary for the purposes of preserving (i) the security of the Deloitte Content and/or User Content or (ii) the maintenance of the Platform.

No compensation may be claimed from Deloitte Luxembourg further to the suspension of access to the Platform as per this paragraph or further to the direct or indirect consequences (such as a loss of opportunity, of business, of revenue or profit).

## **11. Trademark**

"Deloitte", "Touche", "Tohmatsu", "Deloitte Touche Tohmatsu", "Deloitte & Touche" names, the Deloitte logo, "DBoard" and certain product names mentioned in the Platform are registered or unregistered trademarks of one or more Deloitte Entities and these DBoard Terms of Use do not grant the User any right to use any such trademarks.

The Platform (all its elements including the layout) is protected by intellectual property laws, in particular the law of 18 April 2001 on copyright, related rights and databases, as amended from time to time, as well as the Benelux convention on intellectual property. All rights of reproduction in whatever form and by whatever means, are reserved.

## **12. Termination**

Each User may terminate its account upon notice to Deloitte Luxembourg at any time. However, without prejudice of the above provisions as well as the provisions of Luxembourg law, in the event of breach of these Terms of

Use, Deloitte Luxembourg or the Licensing Entity may terminate without notice the use of the Platform by deactivating the User(s)' password(s) and account(s) without incurring any liability.

In the case of termination for any reason of the right of the User to access and use the Platform, Deloitte Luxembourg shall have no obligation to maintain any User Content stored in the User account or to forward the User Content to the User and/or to the Client. Deloitte Luxembourg shall have the right to destroy any User Content that belong or pertain to the User(s) and/or the Client which are still held on the Platform two (2) months after the effective termination date of the User account. Deloitte shall not accept any liability resulting from the direct or indirect consequences of the destruction of the User Content in accordance with the present article.

If the case of an event of "force majeure" which lasts for more than three months, Deloitte Luxembourg may terminate accounts or the use of the Platform and any User Content may be deleted.

Deloitte Luxembourg or the Licensing Entity shall be entitled to retain a copy of User Content required to be retained so that it is in compliance with its statutory, regulatory or professional conduct obligations or for record keeping purposes.

### **13. General provisions**

If any part of these Terms of Use is determined to be invalid or unenforceable pursuant to applicable law, then the invalid or unenforceable provision will be deemed superseded by a valid enforceable provision that most closely matches the intent of the original provision, and the remainder of the DBoard Terms of Use shall continue in full effect.

A printed version of these DBoard Terms of Use and of any notice given in electronic form shall be admissible in judicial or administrative proceedings based upon or relating to these DBoard Terms of Use to the same extent and subject to the same conditions as other business documents and records originally generated and maintained in printed form. All rights not expressly granted herein are reserved.

Certain links on the Platform lead to resources maintained by third parties over whom Deloitte Luxembourg or the Licensing Entity has no control, including, without limitation, websites or hosting services maintained by other Deloitte Entities. We strongly recommend that the User should consult the terms of use of those resources when accessing them, as they may substantially differ from the present DBoard Terms of Use. Without limiting any of the foregoing, Deloitte Luxembourg or the Licensing Entity makes no express or implied representations or warranties whatsoever regarding such resources, websites and hosting services.

The failure of Deloitte Luxembourg or the Licensing Entity to exercise or enforce any right or provision of these DBoard Terms of Use shall not constitute a waiver of such right or provision. The section titles in these Terms of Use are for convenience only and have no legal or contractual effect.

### **14. Governing Law and Submission to Jurisdiction**

These DBoard Terms of Use shall be governed by and construed in accordance with the laws of Grand Duchy of Luxembourg and shall be subject to the exclusive jurisdiction of the Courts of Luxembourg-City.

Any claim related to the Platform must be brought within one year after the cause of action has accrued under applicable law.

### **15. Contacts**

If you have any questions regarding these DBoard Terms of Use or do not feel that your concerns have been addressed, please direct your questions to webmaster services using [ludboardsupport@deloitte.lu](mailto:ludboardsupport@deloitte.lu)