

## California Resident Addendum to Privacy Policy

This California Resident Addendum to the Privacy Policy (“CA Addendum”) applies to EisnerAmper and affiliates (as defined in the Privacy Policy) and supplements and amends the information contained in Our Privacy Policy with respect to California residents. This CA Addendum applies solely to individuals, visitors, users, and others who are natural persons and residents of the State of California (“consumers” or “you”). THIS CA ADDENDUM TO THE PRIVACY POLICY DOES NOT APPLY TO USERS WHO ARE NOT NATURAL PERSONS AND NOT CALIFORNIA RESIDENTS.

The CA Addendum describes our policies and practices regarding the personal information we collect, use, and disclose about you, including personal information you submit or we obtain when you access the Site, as well as when you:

- Use our mobile Site or applications,
- Visit to our offices or attend one of our events,
- Call or email us,
- Interact with us on social media, or
- View our online advertisements.

This CA Addendum does not apply to third-party websites accessible through our Site. This CA Addendum is adopted in part to comply with the California Consumer Privacy Act (“CCPA”). Any terms defined within the CCPA have the same meaning when utilized within this CA Addendum. The other provisions of the Privacy Policy continue to apply except as modified in this CA Addendum.

**1. Information We Collect:** We may collect or have collected in the preceding 12 months the following categories of personal information (“PI”). We may add to the categories of personal information we collect personal information. In that case, we will inform you.

- **Identifiers.** Examples include real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol internet protocol address, email address, account name, social security number, driver’s license number, passport number, or other similar identifiers.
- **Other elements.** Examples include name, signature, characteristics or description, address, telephone number, passport number, drivers’ license number, education, employment, employment history, bank account number, credit card number, other financial information, medical information, or health insurance information.
- **Characteristics of protected classifications under California or federal law.** Examples include race, religion, and age.
- **Education information.** This includes information that is not publicly available personally identifiable information as defined in the Family Educational Rights and Privacy Act (20 U.S.C. section 1232g, Sec. 1232g; 34 C.F.R. Part 99).

- **Internet or other electronic network activity.** Examples include browsing history, search history, a consumer's interaction with an internet website, application, or advertisement.
- **Geolocation data.** This might include location information while using one of our apps.
- **Audio, electronic, visual, thermal, olfactory, or similar information.** Examples of this category including identifiable information obtained about you through one of our premise's security camera.
- **Consumer profile.** This includes inferences drawn from any of the information identified above to create a profile about a consumer reflecting the consumer's preferences, characteristics, and behaviors.

*Personal information* does not include:

- Publicly available information from government records.
- De-identified or aggregated consumer information.
- Information excluded from the CCPA's scope, like:
  - health or medical information covered by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the California Confidentiality of Medical Information Act (CMIA) or clinical trial data;
  - personal information covered by certain sector-specific privacy laws, including the Fair Credit Reporting Act (FCRA), the Gramm-Leach-Bliley Act (GLBA) or California Financial Information Privacy Act (FIPA), and the Driver's Privacy Protection Act of 1994.

**2. Purposes for Which We Collect Your Information:** Set forth below are the business or commercial purposes for which we have collected your PI. We may change or add to the purposes we collect PI. In that case, we will inform you and obtain your consent when required by law.

- To provide you with information, products or services that you request from us.
- To fulfill or meet the reason for which the information is provided. For example, if you provide us with PI in order for us to prepare a tax return, we will use that information to prepare the return and submit it to the applicable taxing authorities.
- To contact you and/or provide you with email alerts, event registrations and other notices concerning our products or services, or events or news, that may be of interest to you.
- To engage in marketing activities, including to help design products and services appropriate for our clients.
- To communicate with you in social media concerning our products and services.
- To carry out our obligations and enforce our rights including those arising from any contracts entered into between you and us, including for billing, payment, and collections.

- To review, improve, and monitor our Site, applications, online services, and overall client experience, including to provide customization to meet the specific needs, ensure a consistent experience, and to assess trends, interests, and the demands of clients.
- To provide customer service and engage in quality control activities concerning our products and services.
- For testing, research, analysis and product and service development.
- To respond to law enforcement requests and as required by applicable law, court order, governmental regulations, or other lawful processes.
- As described to you when collecting your personal information or as otherwise set forth in the CCPA.
- To process applications for employment, as well as to evaluate and improve our recruiting efforts.
- As necessary or appropriate to protect the rights, property, security, and safety of us, our employees, our consumers, our information systems, and the public. For example, we might use cameras in and around our offices.
- To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of our assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which personal information held by us is among the assets transferred.

**3. Sources of Personal Information.** The categories of sources of PI are described below. The examples provided are for illustration purposes and are not exhaustive.

- **You.** Examples of when we collect that information include:
  - During a Site visit, or when you visit us at one of our office, locations, or events.
  - If you upload or share information, submit a request, submit information, or post other digital content through one of our Site, applications or via social media interactions on third-party websites like Facebook or Twitter.
  - If you apply or inquire about employment. See Our applicant privacy policy.
  - In connection with your interactions with us as a registered user of our Site or online services.
  - We may use tracking tools like browser cookies, flash cookies, and web beacons.
- **Your business connections, investors, other professional service providers, friends, and family**, such as when they refer you to us with respect to the products and services we provide.
- **Social media and related services**

**4. Sharing Information.** Of the categories of PI noted above, during the past 12 months, we shared the following:

Categories of Personal Information Disclosed	Categories of Third Parties to Whom Disclosed
<p><b>Identifiers</b></p> <p><b>Other elements</b></p> <p><b>Characteristics of protected classifications under California or federal law.</b></p> <p><b>Education information.</b></p> <p><b>Internet or other electronic network activity.</b></p> <p><b>Geolocation data.</b></p> <p><b>Audio, electronic, visual, thermal, olfactory, or similar information.</b></p> <p><b>Consumer profile.</b></p>	<ul style="list-style-type: none"> <li>• <b>Third parties as directed by you.</b> We will share your PI with those third parties to whom you direct. For example, in the course of preparing your tax return, you may direct us to share your PI with your personal attorney, investment advisor, or other consultant.</li> <li>• <b>Our business partners.</b> For example, we might share your PI with one of our business partners for purposes of collaborating on providing services to you, or to invite you to an event we are organizing with the business partner. These business partners should also have their own privacy statements that set out the manner in which they will collect, use, and disclose PI. Where applicable, we encourage you to review each such business partner's privacy statement before signing on with them.</li> <li>• <b>Third parties who perform services on our behalf.</b> For example, we share information with certain service providers, including marketing companies, professional service providers, debt collectors, information technology providers, and data storage companies. We might also authorize our service providers to collect PI on our behalf.</li> <li>• <b>Governmental entities, legal service providers.</b> We may share your PI in order to comply with the law and in the course of providing our products and services. For example, we will disclose PI to federal and state tax authorities in connection with our tax preparation and filing services, or to respond to a court order or subpoena. We may also disclose information if a government agency or investigatory body submits a request.</li> <li>• <b>Successors to all or portions of our business.</b> If all or part of our business is sold, we may disclose PI in preparation for or as part of that transaction.</li> </ul>

**5. Selling Personal Information.** We do not sell your PI and have not sold any PI in the preceding 12 months, including any information concerning minors under age 16.

Except as otherwise noted, we do not track your activities online over time and across third-party websites to provide targeted advertising and therefore do not respond to Do Not Track (DNT) signals.

**6. Consumer Rights:** Pursuant to the CCPA, and as detailed below, consumers have various rights with respect to their PI.

**7. Request to Delete:** You have the right to request that we delete your PI from our records and direct any service providers to delete your PI from their records, subject to certain exceptions. Upon receipt of a verifiable consumer request (see below), and as required by the CCPA, We will delete and direct any service providers to delete your PI from our records.

We are not required to comply with your request to delete your PI if it is necessary for us (or our service provider) to maintain your PI in order to:

1. Complete the transaction for which the PI was collected, provide a good or service requested by you, or reasonably anticipated within the context of our ongoing business relationship with you, or otherwise perform a contract between us and you.
2. Detect security incidents; protect against malicious, deceptive, fraudulent, or illegal activity; or prosecute those responsible for that activity.
3. Debug to identify and repair errors that impair existing intended functionality.
4. Exercise free speech, ensure the right of another consumer to exercise his or her right of free speech, or exercise another right provided for by law.
5. Comply with the California Electronic Communications Privacy Act pursuant to Chapter 3.6 (commencing with Section 1546) of Title 12 of Part 2 of the Penal Code.
6. Engage in public or peer-reviewed scientific, historical, or statistical research in the public interest that adheres to all other applicable ethics and privacy laws, when our deletion of the information is likely to render impossible or seriously impair the achievement of such research, if you have provided informed consent.
7. Enable solely internal uses that are reasonably aligned with your expectations based on your relationship with us.
8. Comply with a legal obligation.
9. Otherwise use your PI, internally, in a lawful manner that is compatible with the context in which you provided the information.

Upon receipt of a confirmed verifiable consumer request (see below), and as required by the CCPA, we will provide a response.

If you are under the age of 18, and a registered user of any site where this CA Addendum is posted, California law permits you to request and obtain removal of content or information you have publicly posted. You may submit your request using the contact information in the Privacy Policy. Please be aware that such a request

does not ensure complete or comprehensive removal of the content or information you have posted and that there may be circumstances in which the law does not require or allow removal even if requested.

**8. Request to Know.** You have the right to request that We disclose the following to you as it relates to the 12-month period preceding our receipt of your verifiable consumer request:

1. The categories of PI We have collected about you.
2. The business or commercial purpose for collecting PI.
3. The categories of sources from which the PI is collected.
4. The categories of PI We disclose about you for a business purpose
5. The categories of third parties with whom we share PI.
6. The specific pieces of PI We have about you.

Upon receipt of a verifiable consumer request (see below), and as required by the CCPA, we will provide a response to your request for information.

**9. Nondiscrimination:** We will not discriminate against you in violation of the CCPA for exercising any of your CCPA rights. For example, we generally will not provide you a different level or quality of goods or services if you exercise your rights under the CCPA.

**10. Submitting Consumer Rights Requests:** To submit any of the Consumer Rights requests as outlined above, please contact us at 212.949.8700 and [contactus@eisneramper.com](mailto:contactus@eisneramper.com). We reserve the right to only respond to verifiable consumer requests. A verifiable consumer request is one made by any individual who is:

- i. the consumer who is the subject of the request,
- ii. a consumer on behalf of the consumer's minor child, or
- iii. by a natural person or person registered with the Secretary of State authorized to act on behalf of a consumer.

If we request, you must provide us with sufficient information to verify your identity and/or authority to act on behalf of the consumer. In general, we may ask you to provide identifying information that we already maintain about you or we may use a third-party verification service. In either event, we will try to avoid asking you for sensitive personal information to verify your identity. We may not be able to respond to your request or provide you with PI if we cannot verify your identity or authority to make the request and confirm the PI relates to you. However, making a verifiable consumer request does not require you to create an account with us. Additionally, you will need to describe your request with sufficient detail to allow us to review, understand, assess, and respond. PI collected from an individual to determine whether a request is a verifiable consumer request may not be used for any other purpose. We will endeavor to respond to a verifiable consumer request within forty-five

(45) calendar days of receipt, but we may require an extension of up to forty-five (45) additional calendar days to respond and we will notify you of the need for the extension.

If you have an account with us, we will deliver our written response to that account. If you do not have an account with us, we will deliver our written response by mail or electronically, at your option. Any disclosures we provide will only cover the 12-month period preceding the receipt of your verifiable consumer request. The response we provide will also explain the reasons we cannot comply with a request, if applicable. To the extent permitted by the CCPA, we will respond to no more than two requests during any 12-month period.

You may authorize a natural person or a business registered with the California Secretary of State to act on your behalf with respect to the right under this CA Policy. When you submit a Request to Know or a Request to Delete, unless you have provided the authorized agent with a qualifying power of attorney, you must provide your authorized agent written permission (signed by you) to act on your behalf and verify the authorized agent's identity with Us. We reserve the right to deny requests from persons or businesses claiming to be authorized agents that do not submit sufficient proof of their authorization.

**11. Questions:** If you have questions about this CA Addendum, please contact us as described above in the Privacy Policy.