

PRIVACY POLICY

The Puerto Rico Society of Certified Public Accountants (*Colegio de Contadores Públicos Autorizados de Puerto Rico* or “CCPAPR”) is dedicated to protecting your personal information and it hereby informs you how CCPAPR collects, uses, and discloses such information. This Privacy Policy applies to all transactions, data transmission that occurs with CCPAPR through its website <https://www.ColegioCPA.com/> (the “**Website**”). By using the Website, you accept the terms and conditions and practices described in this Privacy Policy, as well as CCPAPR’s Terms of Use, which are incorporated by reference into this Privacy Policy. If you see an undefined term in this Privacy Policy (such as “**Services**”, or “**Member**”), it has the same definition as outlined in our Terms of Service.

WHAT INFORMATION IS COLLECTED?

In order to use the Website and Services, you may be required to provide certain personal information necessary for the transaction, such as name, address, telephone number, credit card number, email address, and/or other information. In addition, you must provide certain demographic information, such as zip code, city, username, age, date of birth, IP address, and other device histories. In addition, CCPAPR may collect the following information regarding your interaction with the Website and/or our Services: interactions with other Members, communications with other Members, information provided by third parties (such as Facebook or Google) if you decide to connect your respective third-party accounts to our Website, payment methods and/or information that you voluntarily provide to us.

Please note that CCPAPR does not knowingly store, collect or maintain Member information for persons under the age of eighteen (18) years of age. If it comes to our attention that CCPAPR has inadvertently received information from a person under eighteen (18) years of age through the Website, CCPAPR will delete that information from its records. If you believe that we might have any personal Data from a child under 18, please contact us at cisec@colegiocpa.com.

COOKIES, WEB BEACONS AND OTHER SIMILAR TECHNOLOGIES

In order for this Website to function properly, CCPAPR sometimes installs small data files, known as cookies, on users' devices. Most websites do too. A cookie is a small text file that websites install on the computer or mobile device of users who visit them. Cookies make it possible for the website to remember user actions and preferences (login ID, language, font size, and other display preferences) so that it does not have to be reconfigured when you return to the site or browse through its respective pages. On some pages CCPAPR uses cookies to remember, without limitation:

- Your presentation preferences (for example, contrast, color, or font size).
- If you have already responded to a pop-up questionnaire about the usefulness of a particular content (not to ask you to do so again).
- Whether or not you have given your consent to use cookies on the Website.
- Contents of a shopping cart.

Although cookies are not essential for the Website to work, if you enable them you will enjoy a better browsing experience. You can delete or block cookies, but if you do, some of the features on this Website may not work properly. The information associated with cookies is not used to personally identify the user. In addition, CCPAPR fully maintains data on their navigation patterns. These cookies are used exclusively for the purposes indicated here. You can control or delete cookies whenever you want. For more

information, see <http://www.aboutcookies.org>. In addition to being able to remove all cookies already on your computer, you can also configure most browsers to stop accepting them. But keep in mind that if you reject cookies, you may have to manually reconfigure your preferences each time you visit a site and that certain features and services cease to function.

Web beacons are used to improve your experience on our Services and help us to understand whether users read email messages and click on the links contained within those messages so that we can deliver relevant content and offers. A web beacon may be a single-pixel (1x1) or clear GIF. Web beacons recognize certain types of information on your computer such as cookies, the time and date when a website has been visited, and a description of the page where the web beacon is placed.

The Website or Services also may include third party web beacons or software on other devices (such as smartphones, connected TVs, tablets and so on) that will provide similar capabilities to web beacons. These web beacons or similar technologies allow third party service providers to collect certain information such as your IP address, your browser type, and the web page that you visited before arriving at and after leaving our Services. These service providers process the information they collect to audit, research, and report information about the Services and advertisements viewed on the Website.

HOW IS THIS INFORMATION USED?

The main purpose of accessing and using your information is to provide Members with a great experience. Your information is collected and stored to provide you with certain personalized services and to develop new products and Services.

CCPAPR may communicate directly with you regarding your transactions, using confirmation emails confirming your transactions or providing information on possible events of interest. It is important to note that this communication may also help CCPAPR provide you with specific information that you may deem necessary, such as cancellation warnings and other unexpected information. CCPAPR may use your information for the processing, billing and/or recovery of transactions made on or through the Website.

CCPAPR may use your information to provide or send (via email, telemarketing, location-based marketing, push notifications and/or any other means) information about the Website and Services and/or products provided by CCPAPR and/or its affiliates, information about the services and/or products of third parties; and/or information for which you have indicated interest.

This information also helps us measure the performance of our Services allowing us to continually improve. The information provided can also help us in the detection of fraud, abuse and other behavior.

CCPAPR may use your information for internal purposes related to research and development; to make business decisions; or to improve or develop our service and/or products. In addition, your information could be used to generate statistical reports or analysis.

DISCLOSURE OR SHARING INFORMATION WITH MEMBERS

When you interact with other Members you will be sharing with said Member any information that you have made available on your profile (such as your name and any other information that may be displayed on your profile).

CCPAPR will not share any billing or credit card information you have submitted to CCPAPR to any Member.

DISCLOSURE OR SHARING INFORMATION WITH THIRD PARTIES

Unless otherwise provided in this Privacy Policy, CCPAPR agrees to keep all information secure and will not disclose it for any other matter.

Some of the information will be shared with other Members (as defined in the Terms of Use) as you interact with them.

CCPAPR may disclose your information if a government agent or law enforcement agent makes an application, as long as it complies with applicable law.

CCPAPR may share or disclose your information to our affiliates and/or those entities or persons with whom CCPAPR have entered into agreements to (i) perform functions or services relating to the operation, administration and maintenance of the Website (including but not limited to service providers web hosting, programming or applications); (ii) the processing of collections and payments of transactions made through the Website; (iii) the processing, handling and delivery the Services (each as defined in the Terms of Use) in the Website; and/or (iv) provide or submit information about the Website, the Services and products of CCPAPR or its affiliates, services and products of third parties, and/or information for which you have indicated interest.

CCPAPR may share or disclose your information with the providers of CLE courses in order to be able to award CLE credit for any course taken.

As described in this Privacy Policy, CCPAPR may sometimes share your information within the company or an affiliate company, as may be created from time to time, or with third parties. When you use the Website and Services, you authorize us to transfer, store, and process your information in the United States and possibly other countries. By using our Website and Services, you consent to transferring your data from your home country to the United States.

ACCESS TO THIRD PARTY INFORMATION

Third parties may collect information about their activities online at different sites or web pages.

CCPAPR may contract with third parties in matters related to the operation, development and maintenance of the Website (such as banners, web hosting, applications, among others), including topics related to the exhibition and layout of online advertising. These third parties may access, collect and/or use your information through their own cookies, web beacons, local storage technology or other technology to keep track of the number of users accessing the Website and/or to identify advertising insertions more suitable for their interests, preferences and activities.

CCPAPR and its affiliates are not responsible, nor control or sponsor the webpages, applications, sites and/or third-party websites that can be accessed through the links that appear in the Website. Therefore, these third parties are solely responsible for the collection, administration and/or disclosure of any information you provide on or through such platforms, pages, applications, sites and/or third-party websites. CCPAPR and its affiliates do not guarantee that such third-party platforms, pages, applications, sites and/or portals protect the information they obtain from their users. These other websites, sites and/or portals may have their own privacy policies and information collection policies, which they must examine before providing any information to them.

"DO NOT TRACK" SIGNS

CCPAPR may track your online behavior by using technology to increase the effectiveness of the ads or content provided on the Website. Examples of online behavior that can be traced include response to promotions or advertisements, websites being visited, and content accessed.

Currently, some browsers offer their users the option of selecting the "do-not-track" option in their configuration. These browsers, in turn, transmit signals to the websites with which the browser communicates. To the extent that there is no uniformity in the industry with respect to the use of this type of technology, for the moment CCPAPR will not assign value or meaning to "do-not-track" signals and CCPAPR will not respond to them.

CONTROL OF INFORMATION

CCPAPR can offer mechanisms that will allow you to correct or eliminate the information you have provided. You must access, correct or delete the information that you provide as part of your registration through the mechanisms available on the Website. If you wish to delete the information that has been collected, you can do so by sending an email to cisec@colegiocpa.com.

You acknowledge and agree that even if your information is deleted, certain information may still be stored in the records and/or files of CCPAPR, and/or its affiliates with whom such information has been shared as described in this Privacy Policy. However, such information will not be used by CCPAPR or its affiliates for any commercial purpose.

If you have any questions about this Privacy Policy, please send an email to cisec@colegiocpa.com.

USER OPTIONS

You may at any time opt-out the authorization you have given CCPAPR to use your information to provide or send you information about the services and products of your affiliates or third parties, or to share your information in the manner described in this Privacy Policy. You can exercise these options in the following ways:

If you do not wish to receive emails with commercial messages, you can do so using the mechanism provided in the emails with commercial messages sent by CCPAPR (located at the end of each message) to request that no more messages be sent to you. If you have any inconvenience in using the mechanisms offered by us to request that you no longer receive emails with commercial messages, you can send an email to cisec@colegiocpa.com indicating the commercial message(s) you do not want to receive.

If you wish to opt-out the authorization you have given us to share your information in the manner described in this Privacy Policy, you must send an email to cisec@colegiocpa.com.

CHANGES TO PRIVACY POLICY

CCPAPR reserves the right to amend, modify, add to, and/or replace at any time, this Privacy Policy, in whole or in part. CCPAPR may inform you of such changes by posting them on the Website. If following the publishing of updated Privacy Policy, you continue to use the Website, then you will have accepted the new Privacy Policy. Unless otherwise provided in a specific notice, changes or amendments to this Privacy Policy will take effect as soon as they are posted through the Website. Any material changes to this Privacy Policy regarding the collection, use and disclosure of information will be of a prospective nature, except in cases where the user grants his express affirmative consent for such material changes to apply to his information collected under previous versions of this Privacy Policy.

MISCELLANEOUS

If any provision of this Privacy Policy is declared null and void, unlawful, unconstitutional or otherwise without legal effect, in whole or in part, by a competent court, the remaining provisions will remain valid and will continue to bind the parties to all legal effects.

Your access, use, visit or transactions made on or through the Website, as well as any disputes related to the privacy of your information, is subject to what is established in this privacy policy and the Terms of Use of the site, including, but not limited to, the applicable laws, indemnification agreements and relevant rules set forth thereof.