

Privacy Policy

Effective Date: July 1, 2026

Topel Forman, L.L.C. (“Topel Forman,” the “Firm,” “us,” “our,” or “we”) provides professional services, such as tax, financial advisory, consulting, and assurance services to businesses and individuals. We respect your privacy and are committed to protecting it through the practices described in this policy. This Privacy Policy (“Privacy Policy” or “Policy”) explains our information collection practices and the rights and choices that you may have in relation to how we collect, use, retain, and disclose your Personal Information when you visit our website at <https://topelforman.com> or use Topel Forman platforms or client portals, attend our webinars or other online presentations, request Topel Forman newsletters or other communications, visit our offices or Topel Forman-hosted events, engage us for professional services such as accounting or financial management, or otherwise interact with us through channels where this Privacy Policy is posted (collectively, the “Services”). Terms that are capitalized are defined within this Policy.

Please also note that this Privacy Policy is intended to apply under the circumstances where we control the collection of Personal Information and determine the purposes and means of its processing. When we act in our role as a professional services provider to our business clients, we process Personal Information based on the client’s direction and our clients’ privacy policies will apply. For Topel Forman workforce members who are residents of California, including job applicants, current employees, and independent contractors, please contact privacy@topelforman.com to request a copy of our California Workforce Privacy Policy.

If you are a California resident who is not a member of our workforce, please see the *Notice to California Residents* section of this Privacy Policy for additional information regarding information collection practices.

If you are a Topel Forman client who is an individual and you are based in the European Economic Area (“EEA”) or United Kingdom (“UK”) (“European Client”), please see the *Notice to European Clients* section of this Privacy Policy for additional information regarding our information collection practices.

Please read this Privacy Policy carefully to understand our policies and practices for collecting, using, and disclosing your Personal Information. This Policy may change from time to time (see *Changes to This Privacy Policy*), so please check the Privacy Policy periodically for updates.

Our website may include links to other websites, plug-ins, services and social networks operated and maintained by third parties. Clicking on those links or enabling those connections may allow those third parties to collect or share information about you. Please note that we have no control over the privacy practices of those third parties, and we encourage you to review the privacy practices of every website you visit. Additionally, though this Policy acknowledges that we may obtain information about you from third parties, including information that you may provide to or that is collected through a third party about you, this Policy does not apply to the collection and processing of that information by the third party. Those third parties have their own information collection practices. We encourage you to read the privacy policies of businesses before providing information to or through them, and to contact them directly if you wish to exercise any Personal Information rights related to that data.

I. Information We Collect and How We Collect It

We collect Personal Information you provide directly to us, automatically through cookies and other technologies and from other sources, as described below. For the purposes of this Privacy Policy, Personal Information means information that identifies, relates to, describes, is reasonably capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular individual. Personal Information does not include information that is subject to federal laws such as the Gramm-Leach-Bliley Act, the Fair Credit Reporting Act, or HIPAA or otherwise exempt from state data privacy laws.

Information You Provide Directly to Us

As a Firm client, you may provide us with the categories of Personal Information below in the course of our business relationship with you. Personal Information obtained from or relating to our prospective, current, or former clients may be subject to separate or additional terms of any notice, engagement letter, or other similar letters or agreements with the client, applicable laws and professional principles.

We may also collect the following categories of Personal Information from you in the course of our business, including through your use of the Services or when you contact us, subscribe to our communications or otherwise request information from us:

- **Identifiers and Contact Information**, such as name, email address, mailing address, online identifier, unique personal identifier, company affiliation, telephone number or mobile number, and social media account information (if you connect with us).
- **Government Identification and Verification Information**, such as driver's license, Social Security number, Tax ID number, passport number, state identification number, or other government-issued identifiers. This may be considered Sensitive Personal Information under certain laws.
- **Financial Information**, such as brokerage and financial account information, financial/revenue statements and invoices, investment account and portfolio information, trust and estate information, lease and mortgage information, payroll and salary information, ACH information, and historical tax audit and filing documents.
- **Demographic Information**, such as your gender, age, and family composition, which may include protected characteristics under state and federal law and may be considered Sensitive Personal Information under certain laws.
- **Geolocation**, such as coarse geolocation through your ZIP code or IP address.
- **Account Information**, such as your username and password for the accounts managed on your behalf or information about your use of Firm client portal (for security purposes).
- **Health Information**, such as general information regarding your medical condition, treatment, or payment for services, including details about your health plan or insurance claims, for family office clients. This may be considered Sensitive Personal Information under certain laws.
- **Audio, Electronic or Visual Information**, such as a photograph or video recording, with your consent, when you attend an online or in-person Firm-hosted event, audio or video

recording when you call us, and contents of your emails or other written communications that you send to us.

- **Accounting or Financial Regulatory Compliance Information** as required for purposes such as client onboarding procedures and conflict assessments, Know Your Client, anti-money laundering, and other due diligence exercises.
- **Corporate Operations, Communications, and Other Business Information**, such as industry sector, type of work performed, partnership agreements and other corporate documents, employee, contractor and payroll information, and referral information from internal and external sources.
- **Other Service Information**, such as information necessary for the provision or receipt of Services, including information related to your employees, customers, service providers, and other third parties.
- **Inferences or preferences** we learn or infer about you from other information we have collected about you.
- **Other Information** that you choose to share with us.

We may supplement the information that you provide to us with information that we receive or obtain from other sources, such as from our staff or personnel, clients, professional advisers, partners, and agents of Topel Forman, third parties with whom we interact, and publicly available sources.

By submitting a telephone number or other contact information to Topel Forman, you agree that a representative or service provider of the Firm can contact you at the number you provide, potentially using automated technology (including text/SMS messaging). Message and data rates may apply. Your consent is not an obligation to engage with Topel Forman, but not providing contact information may limit Topel Forman's ability to engage with you and provide relevant Services as described below. You may opt out of such messaging as described below in the *Marketing Opt Out* section

Some of the above information may be considered Sensitive Personal Information or special categories of personal data (as defined by applicable laws in certain jurisdictions). We may use Sensitive Personal Information that you disclose to us to provide and support our Services, comply with our legal obligations, for internal compliance purposes, or defend against a legal claim. We do not collect or use Sensitive Personal Information to infer any characteristics.

Information We Collect Automatically

Personal Information we collect automatically on our Website or otherwise through our Services may include:

Device data, such as information about your computer, phone, tablet, or other device you use to access our website. Depending on the device used, this device data may include information such as your IP address (or proxy server), device and application identification numbers, approximate location based on IP address, language settings, device and/or browser type, screen resolution, , operating system, mobile platform, and system configuration information.

Usage data, including service-related, diagnostic, usage, and performance information we or our service providers automatically collect when you access or use our website or client portal and

which we record in log files. Depending on how you interact with us, this usage data may include information about your activity on the website (such as the date/time stamps associated with your usage, pages and files viewed, navigation paths, referring/exit pages, scroll depth tracking, searches and other actions you take such as which features you use), and page error information).

Cookies and Other Tracking Technologies. We may use cookies and other tracking technologies, such as first party and third-party products and services to gather traffic statistics using cookies, pixels, or web beacons. A cookie is a small piece of information stored on your device that helps websites and servers recognize you. Topel Forman and our service providers may also use other tracking technologies such as pixels, or transparent GIF files, for website management and analytics.

Some of the technologies we use on our website are strictly necessary for functionality of the site. Others improve functionality but are not strictly necessary. Some cookies help improve the performance of our website (such as by gathering analytics data). Examples of cookies and other tracking technologies we use include:

- **Necessary Cookies.** We use these cookies to make our site function properly.
- **Statistics Cookies (Analytics Cookies).** Statistics cookies help us measure the performance of our website, and the usefulness of the content it displays. They also help us analyze website usage patterns. We use Google Analytics to collect analytics data as outlined above in device data and usage data.
- **Pixel Tags, Web Beacons, and Transparent GIFs.** Pixel tags and web beacons are small graphic images placed on our website pages or in our emails that allow us to determine whether you have performed a specific action. When you access these pages or open or click an email, the pixel tags and web beacons generate a notice of that action. These tools allow us to measure response to our communications and improve our web pages.

For more information about the specific cookies and other website technologies we use and their purposes, please see our cookie consent preferences icon on our website. Necessary cookies are enabled on our website by default. The website will only place other types of cookies with your consent, which you provide through our cookies notice when you arrive at our website homepage. If you would like to change your cookies settings, you may do so by clicking on the "cookie" icon. You may also set your browser to block cookies.

Please note that if you block certain cookies from the website, it may not function as intended.

We do not currently respond to web browser "do not track" signals or other mechanisms that provide a method to opt out of the collection of information across the networks of websites and online services in which we participate. For more information, visit www.allaboutdnt.org.

Information Provided by Other Sources

We may receive Personal Information about you from our service providers, including technical, billing and accounting firms; website analytics and internet providers; other third-party sources, including your previous or current accounting, financial, legal and/or other professional services firm(s), brokerage funds, and other publicly available sources. At your direction, we may collect information from your vendors, advisors, and employees. We may also collect information about you from family members, family office employees, and other authorized agents with your permission or as necessary to administer the Services you request.

II. **Analytics**

We may use Google Analytics or other service providers for analytics services. These analytics services may use cookies and other tracking technologies to help us analyze how our website is used. Information generated by these services (such as your IP address or other automatically collected information) may be transmitted to and stored by these service providers, who may use this information for purposes such as evaluating your use of the website, compiling statistical reports on the website's activity, and providing other services relating to website activity and other internet usage. To learn more about how Google Analytics collects and processes data, please visit <https://policies.google.com/technologies/partner-sites>.

To manage these activities, please see the *Privacy Rights and Choices* section below. If you do not want the Services to collect information through the use of cookies, you can also set your web browser to reject cookies from the Services or adjust your cookie settings using the cookie icon on our website. Each browser is different, so you should check your browser's "Help" menu to learn how to change your cookie preferences at your browser level. Please note that this sort of opt-out may be browser and/or device specific.

III. **How We Use Your Information**

We use your Personal Information for our business purposes, including to provide and improve our website and provide client Services, to respond to your inquiries and requests, to prevent fraud and other criminal activity, for marketing purposes, and for other purposes for which we may notify you. For example, we may use your Personal Information for the following and other purposes as permitted or required by law:

- **Provision of accounting, auditing, financial, wealth management and other professional services.** We use information that you voluntarily provide to us before, during, and after the course of our engagement, such as identifiers and contact information and other information that we may use in connection with our engagement.
- **Administration of client relationships.** We use information such as identifiers and contact information, financial information, and other Service-related information to administer our relationship with our clients, including processing invoices, updating client records, and addressing client inquiries or feedback.
- **Sending relevant marketing and informational messages.** We use information such as identifiers and contact information, automatically collected information, and mailing list data to communicate with you by way of email alerts, thought leadership content, text/SMS messaging (where you have opted in), and social media postings to provide you with information about or register you for our events, seminars, content or Services that may be of interest to you. You may opt out of receiving certain promotional messages from us as described in the *Marketing Opt Out* section below.
- **Improving our website and Services.** We use automatically collected information to improve the content, functionality and user-friendliness of our website. We may also use Personal Information to run analytics, assess and improve the quality of our Services, and for other related internal business purposes.
- **Keeping our website and IT systems and processes safe.** We use information such as identifiers and contact information, financial information, and automatically collected

information to ensure the security and confidentiality of our website, network, and your data, as well as to prevent illegal activities, including fraud, which could harm you and us.

- **Complying with legal and ethical requirements.** We use information such as identifiers and contact information, and financial information to comply with legal and regulatory requirements, including for Know Your Client, anti-money laundering or fraud detection purposes, other industry-specific regulatory requirements and fulfillment of our ethical obligations. We also use Personal Information to establish, exercise, and/or defend legal claims.
- **For other purposes** consistent with the context of the collection of your Personal Information, or as otherwise disclosed to you prior to the use of the information.

We may aggregate and/or deidentify information collected through the Services so that such information does not identify you as the source of the information. We may use such information to improve the Services, for research and marketing purposes, and may also disclose such data to third parties, including advertisers, promotional partners, and customers.

IV. Disclosures of Your Information

We do not disclose the Personal Information we have collected about you through our Services to third parties unless otherwise stated in this Policy or with your consent. We may disclose your Personal Information to the following categories of recipients:

- We may share Personal Information with service providers who support our Services, such as client management, accounting, financial institutions, analytics providers, text/SMS messaging or phone providers, and cloud-hosting platforms. These providers are contractually required to use your information only for agreed purposes and must maintain security measures consistent with our policies and legal obligations.
- With professional advisors, partners, consultants and experts, and agents of Topel Forman to administer our Services.
- With our clients, if you are an employee or another person associated with one of our clients.
- With government agencies and regulatory authorities, with your authorization, to administer our Services.
- We may disclose and transfer Personal Information if we are involved in a merger, sale, acquisition, divestiture, restructuring, reorganization, dissolution, bankruptcy, or other change of ownership or control (whether in whole or in part).
- As we believe to be necessary and appropriate. We may also disclose Personal Information: (i) as permitted by law; (ii) if we determine that the disclosure of specific information is necessary to comply with the request of a law enforcement or regulatory agency or other legal process; (iii) to protect the legitimate rights, privacy, property, interests or safety of our firm or our clients, business partners, employees or the general public; (iv) to pursue available remedies or limit damages; (v) to enforce our Terms of Use; and (vi) to respond to an emergency.

- With other parties when we have your consent to do so.

No mobile phone information will be shared with third parties or affiliates for marketing or promotional purposes. All of the above categories of third-party recipients of Personal Information exclude text/SMS messaging originator opt-in data and consent; this information will not be shared with or disclosed to any third parties except for our service providers directly involved in delivering the text/SMS messages.

V. Marketing Opt Out

You may request that we not use your Personal Information to send you certain emails or other marketing communications. You may unsubscribe from receiving marketing emails from us by clicking on the “Unsubscribe” link found in those emails or emailing us at privacy@topelforman.com. If you no longer want to receive text messages from us, you may opt out according to the instructions in such communications, including by texting “STOP” or “HELP” depending on the opt-out instructions in your text/SMS messages. Please note you may not be able to opt-out of all communications as we may need to send you information related to our Services.

VI. Privacy Rights and Choices

You may have certain rights with respect to Personal Information, depending on the applicable data protection laws in your jurisdiction, such as California, the European Economic Area or the United Kingdom. To the extent these rights apply to you, they may include:

Right to Access Information and Data Portability. You may have the right to request access to your Personal Information, such as the categories of Personal Information we have collected, the sources of Personal Information, the purposes of collection, and how we used, disclosed, sold, or shared Personal Information, as well as obtain a copy of your Personal Information.

Right to Correct Information. You may have the right to request that we correct any inaccurate or incomplete Personal Information we have about you.

Right to Delete Information: You may have the right to request that we delete your Personal Information. Please note that we may not be able to delete certain information depending on legal exceptions or obligations. Please see the *Data Security and Retention* section below for more information about why we may retain your information.

Right to Opt-Out of Sale or Sharing (“Do Not Sell or Share My Personal Information”). You may have the right to request to opt out of the “sale” or “sharing” (as defined by applicable laws) of Personal Information. Please note that Topel Forman does not sell Personal Information for money, or use Personal Information for any targeted or behavioral advertising, but certain of our analytics practices with our Services could be considered a “sale” or “sharing” as defined under the California Consumer Privacy Act (“CCPA”). Topel Forman may “sell” or “share” Personal Information as defined in the CCPA if you enable certain cookies on our website. Eligible individuals may revoke consent to the use of these cookies, including previously-enabled cookies by clicking on the “cookie” icon. You may also submit a request as outlined in the *Exercising Your Rights* section below.

Right to Withdraw Consent. You may have the right to withdraw your consent to certain processing activities under certain circumstances.

Right to Limit. You may have the right to limit our use of Sensitive Personal Information to only legally permitted purposes. However, we only use and disclose your Sensitive Personal Information for those purposes permitted under applicable law.

Right to Restrict Processing. You may be entitled to ask us to (temporarily) stop using your Personal Information, for example where you think the Personal Information we hold about you may be inaccurate or where you think that we no longer need to use your Personal Information.

Rights Regarding Automated Decision-Making. You may have the right to request disclosure of any automated decision-making related to a significant decision made about you, the right to opt out of automated decision making, including profiling, and the right to appeal a significant decision made through automated processes. We do not engage in any automated decision-making processes which have a significant impact on an individual, so these rights are not available.

Right to Lodge a Complaint. You also have the right to complain to us and/or the applicable supervisory authority. UK residents may contact the Information Commissioner's Office at <https://ico.org.uk/>. A full list of Supervisory Authorities in the EEA can be found at www.edpb.europa.eu/about-edpb/about-edpb/members_en.

However, please note that some of these rights may not always apply, as there are sometimes requirements and exemptions which may mean we need to keep processing the Personal Information or not disclose it, or other times when these rights may not apply at all.

Exercising Your Rights

If you would like to exercise the rights that are available to residents of the jurisdiction where you reside, please email us at privacy@topelforman.com or call us at 1-866-396-7717. Eligible individuals may opt out of our use of cookies and other technologies for analytics purposes by navigating to the *Do Not Sell or Share My Personal Information* link in the footer of our website or adjusting the cookie settings in the cookie banner.

If you choose to exercise any of these rights, Topel Forman will not discriminate against you in any way. If you exercise certain rights, you may be unable to use or access certain features of our website or the Services.

In order to protect your Personal Information, we may ask you to provide additional information to verify your identity. We will only request use any additional Personal Information provided in the verification process to verify your identity or authority to make a request and to track and document request responses. You may also have the right to submit a request to exercise your rights through an authorized agent, in which case your agent must present signed written permission to act on your behalf. You may be required to independently verify your identity with us and confirm that you have provided authorization to the agent.

VII. Notice to California Residents

This Notice to California Residents section applies to “consumers” as defined by the CCPA. Pursuant to the CCPA, we are providing you this additional information about (1) the purpose for which we use each category of Personal Information we collect, and (2) the categories of third parties to which we may disclose Personal Information for a business purpose, “share” Personal Information, and/or “sell” such Personal Information. The below chart details these activities. Please see the *Do Not Sell or Share My Personal Information Rights* section below for more information. We have collected Personal Information from the sources listed in the *Information We*

Collect and How We Collect It section above.

Please see the *Data Security and Retention* section of this Policy for information about our data retention practices.

Categories of Personal Information Collected	Purpose for Collection and Use	Categories of Personal Information Recipients
<p>Identifiers, Contact and Verification Information, and Government Identification (<i>name and contact details such as your email address, mailing address, phone number, business contact information, government identification numbers, and social media handles</i>).</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law • Communicating with you • Data security incident detection • Debugging and repair of technical systems • For our marketing and business purposes 	<ul style="list-style-type: none"> • Our service providers such as cloud hosting and web platform providers • Analytics service providers (identifiers only) and email marketing providers • Law enforcement, public and government authorities, and other entities we deem necessary to comply with the law, support investigations, and protect the rights and properties of you, us, and others
<p>California Customer Records information (<i>such as name, signature, Social Security number, address, telephone number, driver's license or state identification card number, bank account number, or other financial information, medical information, or health insurance information. Some Personal Information included in this category may overlap with other categories.</i>)</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law • Communicating with you • For our business purposes 	<ul style="list-style-type: none"> • Our service providers such as accounting and tax software providers • Law enforcement, public and government authorities, and other entities we deem necessary to comply with the law, support investigations, and protect the rights and properties of you, us, and others

<p>Financial Information (<i>payment card or bank account, invoicing, and tax information</i>).</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law 	<ul style="list-style-type: none"> • Our service providers such as accounting and tax software providers
<p>Internet or Network Activity Information (<i>device information, including your browser type and language, IP address, device type, unique device identifiers, and website interactions, such as the pages visited on the website, time spent on each page, whether you've clicked on a hyperlink and search queries</i>).</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • Maintaining the security and operation of our website • Troubleshooting, and our internal analytics and reporting purposes. • Data security incident detection • Debugging and repair of technical systems • For our marketing and business purposes 	<ul style="list-style-type: none"> • Our service providers such as analytics providers • Marketing service providers • Law enforcement, public and government authorities, and other entities we deem necessary to comply with the law, support investigations, and protect the rights and properties of you, us and others
<p>Protected characteristics (<i>your gender and age which may be considered Sensitive Personal Information and include protected characteristics under state and federal law</i>).</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law 	<ul style="list-style-type: none"> • Our service providers such as software providers
<p>General Geolocation Data (<i>such as your general location based on your ZIP code or IP address</i>).</p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • Communicating with you 	<ul style="list-style-type: none"> • Our service providers, including analytics providers

<p>Audio, electronic, visual, or similar information <i>(photograph or audio or video recording, email contents, and other written communications that you send to us).</i></p>	<ul style="list-style-type: none"> • Providing and maintaining our Services • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law • Communicating with you • For security purposes • For our marketing and business purposes 	<ul style="list-style-type: none"> • Our service providers • Law enforcement, public and government authorities, and other entities we deem necessary to comply with the law, support investigations, and protect the rights and properties of you, us and others
<p>Sensitive Personal Information <i>(such as your Social Security, driver’s license, state identification card, or passport number; health information; or certain information in the content of your written communications with us).</i></p>	<ul style="list-style-type: none"> • To facilitate our business and operational purposes in relation to the Services we provide to you • To comply with the law 	<ul style="list-style-type: none"> • Our service providers

Disclosures for a Business or Commercial Purpose. In the preceding 12 months, Topel Forman has disclosed the categories of Personal Information in the above chart to the identified service providers and other third parties for business and commercial purposes, including the purposes listed in the How We Use Information section of this Policy.

Sensitive Personal Information. Please note that we do not collect or process Sensitive Personal Information as defined by the CCPA for purposes that are subject to the “right to limit” under the CCPA. We do not use Sensitive Personal Information to infer characteristics about individuals.

Do Not Sell or Share My Personal Information Rights.

While we do not sell any Personal Information for money, we may “sell” or “share” Personal Information as defined by the CCPA due to our use of analytics services. Please see the *Analytics* section above for additional detail on these practices and how to opt-out. The categories of Personal Information that may be used for these purposes are Identifiers, Internet Usage Information, and Geolocation. To opt out of these activities:

- Use the cookie consent management tool in the footer of our website, accessed by either the *Do Not Sell or Share My Personal Information* link or by clicking the cookie icon.
- Set your browser to block or disable cookies.
- Opt out of Google Analytics by downloading the Google Analytics Opt-out Browser Add-on.

You may also submit a Do Not Sell or Share My Personal Information request by emailing privacy@topelforman.com. We do not knowingly sell or share any Personal Information for any children under the age of 16.

Do Not Track Notice. Do Not Track is a privacy preference that users can set in certain web browsers. We are committed to providing you with choices about the information collected on our website for third-party purposes, which is why we provide the variety of opt-out mechanisms above. However, we do not currently recognize or respond to browser-initiated Do Not Track signals.

California “Shine the Light” Notice. California law requires us to inform California residents who have provided us with personal information that they may request information from us about our disclosures to third parties for their direct marketing purposes. We do not disclose Personal Information to third parties for their direct marketing purposes.

VIII. Notice to European Clients

The following information is provided to our individual clients located in the European Economic Area or the United Kingdom. Please also see the *Privacy Rights and Choices* section above for information about your privacy rights.

Legal Basis for Processing

Where applicable under the European Union’s General Data Protection Regulation (“GDPR”) or similar laws, the legal basis for our collection and use of your Personal Information may include any of the following:

- **Performance of a contract.** We process your Personal Information as necessary to perform our obligations under any contract with you or take steps to enter into a contract with you, such as to provide our Services to you or complete transactions.
- **Consent.** We may ask for your consent to use your Personal Information, including if we need your consent to process certain sensitive information about you or engage in certain marketing activities. If we obtain your consent as a legal basis for processing, you may withdraw your consent at any time.
- **Legitimate interests.** We have a legitimate interest in using your Personal Information for our business purposes, including operating, improving, and marketing our business and Services, detecting and preventing fraud and protecting the security of our systems, employees, clients and users.
- **Compliance with a legal obligation.** We may need to use your Personal Information to comply with applicable legal requirements.

Data Transfers from EEA and UK

Topel Forman is a U.S.-based accounting and financial services firm. Your Personal Information may be processed in the United States, which may not be regarded as providing an adequate level of data protection to the jurisdiction in which information is provided to or received by us.

If we transfer Personal Information (i) from within the EEA to countries located outside the EEA that have not received an adequacy decision from the European Commission, or (ii) from the UK to countries that are not recognized as offering an adequate level of protection by the UK Government, we implement adequate safeguards to appropriately protect such transfer of Personal Information, such as the use of standard contractual clauses in a form approved by the European Commission or as permitted under applicable data protection laws.

IX. Data Security and Retention

We have implemented appropriate physical, technical and organizational safeguards designed to protect your Personal Information against accidental loss and unauthorized access, use, alteration, or disclosure. However, we cannot fully eliminate security risks associated with the storage and transmission of your Personal Information.

Except as otherwise permitted or required by applicable law or regulation, we will only retain your Personal Information for as long as necessary to fulfill the purposes for which we collected it, as required to satisfy any legal, accounting, or reporting obligations, or as necessary to resolve disputes. The criteria used to determine the applicable retention period for your information includes the length of time we have an ongoing relationship with you and provide Services to you, the nature and sensitivity of your Personal Information, and whether there is a legal obligation to which we are subject that requires us to retain your information.

X. Links to Third Party Sites

Please note that this Privacy Policy does not apply to the practices of third parties on their own websites, including our service providers, marketing service providers, or other third parties. When you access a third party's website through links on our website, information collected from you on those third-party websites is governed by their privacy policies. We are not responsible for and do not control the security or privacy of your information when you visit those websites. We encourage you to read the privacy policy of every website you visit.

XI. Children's Privacy

Our website and Services are not directed to or intended for use by minors. If we learn that we have unknowingly collected or received information from a child under the age of 18 without his or her parent or legal guardian's verified consent, we will make reasonable efforts to delete such information from our records. If you believe that we might have any information from or about an individual under the age of 18 without appropriate consent, we ask that a parent or guardian contact us at privacy@topelforman.com.

XII. Changes to this Policy

The Effective Date of this Privacy Policy is set forth at the top of this webpage. As business needs change, we may amend this Privacy Policy. The amended Privacy Policy supersedes all previous versions. If we update this Privacy Policy, we will notify you by posting a new Privacy Policy on this page. If we make any material changes to this Privacy Policy, we will notify you as required by law, which may include by email to the email address you provided to us, if available. We encourage you periodically to check this page for updates.

XIII. Contact Us

We welcome your questions and comments about this Privacy Policy or how we process your Personal Information. Please contact us using the information below, and we will respond to you as soon as reasonably possible.

By Mail:

Topel Forman L.L.C.
Attn: Chief Information Officer
225 West Washington Street
Suite 2200

Chicago, Illinois 60606

By Phone:

(312) 642-0006

Toll-free: 1-866-396-7717

By Email: privacy@topelforman.com