Moore Cookie Policy

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1. General & Acceptance of Cookie Policy

This Cookies Policy and the <u>Privacy Policy</u> describe how Moore Doeren Mayhew & Co., PC and its affiliate Moore Emerson GmbH Switzerland and Moore Global US Tax Services Limited as well as Doeren Mayhew & Co., P.C. ("**Moore**", "we", "us" or "our") collects and uses Personal Data through cookies and analytics on all or part of the websites operated by or on behalf of Moore (as outlined in our <u>Privacy Policy</u>, as to eventual Moore brand pages on third party platforms (e.g. Facebook, YouTube, LinkedIn or Twitter) and eventual Moore mobile applications (such websites, MOORE mobile applications and eventual MOORE brand pages on third party platforms hereafter individually and collectively referred to as "**Websites**").

By using this Website (i) after accepting the cookie notice that appears when you first visit the Website (and that re-appears when we make relevant changes to the Cookie Policy and otherwise from time to time) or (ii) by further browsing our Website without changing your settings, you agree to the placement of cookies on your computer in accordance with the terms of this Cookie Policy. Your choice to accept cookies is valid until your revocation (e.g. by deleting cookies).

2. What are cookies and what are they used for?

Cookies are small files that your browser automatically creates and that are stored on your device (laptop, tablet, smartphone, etc.) when you visit our Website.

Our Website uses session cookies and permanent cookies. Session cookies are used to increase the security of website use, to make our information user-friendly and to analyze the use of our Websites. A session cookie is automatically deleted when you close your browser or after a short time.

Permanent cookies are used to optimize user-friendliness and to speed up your ability to use our Website. If you visit our Website again, it is automatically recognized that you have already been with us and which entries and settings you have made so that you do not have to enter them again. Permanent cookies expire after a set period of time.

We also use cookies to create anonymous aggregate statistics that help us understand how our Websites are used and to improve their structure and content.

3. How can I manage, delete or disable cookies?

Most internet browsers are initially set up to automatically accept cookies. If you do not want our Websites to store cookies on your device, you can change your browser settings so that you receive a warning before certain cookies are stored. You can also adjust your settings so that your browser refuses most of our cookies or only certain cookies or disable cookies altogether. You can also withdraw your consent to cookies by deleting the cookies that have already been stored. See for more detail the instruction of the search engine operator:

- Internet Explorer: <u>https://support.microsoft.com/en-in/help/278835/how-to-delete-cookie-files-in-internet-explorer</u>
 Mozilla Firefox:
- https://support.mozilla.org/en-US/kb/delete-cookies-remove-info-websites-stored
- Google Chrome: <u>https://support.google.com/chrome/answer/95647?co=GENIE.Platform%3DDesktop&hl=en</u>
- Safari: https://support.apple.com/kb/ph21411?locale=en_US
- Opera: <u>https://www.opera.com/help/tutorials/security/privacy/</u>

Please note that certain features of the Website may no longer be available to you if you limit or disable cookies.

4. Detailed list of used cookies

Google Analytics, google cloud platform, Google Recaptcha, Google Tag Manager

Our website uses the web analysis service from Google Inc, 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA. Google Analytics uses cookies (see under cookies). This enables Google, in the USA, to analyse the use of our websites including the IP addresses. Google complies with the data protection provisions of the "EU and Swiss-USA Privacy Shield" agreement and therefore complies with an adequate level of data protection. Google uses the collected information to evaluate our use of the websites, to write reports for us in this regard and to provide us with other relevant services. You can find out more at http://www.google.com/intl/de/analytics/privacyoverview.html, especially also regarding the possibility of deactivating Google Analytics at http://tools.google.com/dlpage/gaoptout?hl=de.

The legal basis for data processing is art. 6 para. 1 sentence 1 lit. f GDPR. Our legitimate interest is to ensure that our websites are designed and continuously updated to meet the needs of our clients and website visitors and to statistically record and evaluate the use of our website in order to optimise our services.

Google Tag Manager is only used to implement Google Analytics respectively Google Recaptcha on our websites.

For further information about Google, Google Analytics, Google cloud platform, Google Recaptcha, Google Tag Manager technology, please check the provider's privacy policy at

https://www.analytics.google.com

https://www.google.com/analytics/tag-manager/

https://www.google.com/recaptcha/intro/

https://cloud.google.com/

You can object to the collection of your data by Google Analytics by downloading and installing the following browser plugin: http://tools.google.com/dlpage/gaoptout?hl=en. Further information about cookies can be found here: <u>http://www.google.com/intl/en/privacypolicy.html</u>

If Google Tag Manager will be deactivated at the domain or cookie level, it will remain in effect for all tracking tags implemented with Google Tag Manager. For further information, please visit: http://www.google.com/intl/en/policies/privacy/

For opt out please visit: <u>https://tools.google.com/dlpage/gaoptout?hl=en</u>. You can object to the collection of your data by this cookie by downloading and installing the following browser plugin: <u>http://tools.google.com/dlpage/gaoptout?hl=en</u>

Further information about this cookie can be found here: <u>http://www.google.com/intl/en/privacypolicy.html</u>

Doubleclick.net

Double Click uses cookies to present relevant advertisements to you. As part of the tool, your shortened IP address, cookie ID and usage data relating to our Websites is transferred to Google Inc. in order to improve the selection of advertising for you and to analyze your use of our Websites. The cookies are retained for a maximum of two years.

Further information is available here: <u>http://www.google.com/intl/en/policies/privacy/</u>

You can find out how you can object to the processing of your personal data here: <u>https://support.google.com/ads/answer/2662922?hl=en</u>

YouTube

We use YouTube for the integration of videos. YouTube is operated by YouTube LLC, headquartered at 901 Cherry Avenue, San Bruno, CA 94066, USA. YouTube is represented by Google Inc. based at 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA.

On some of our Websites we use plugins from YouTube. When you access the websites on our Website that are provided with such a plugin a connection to the YouTube servers is established and the plugin is displayed. This transmits to the YouTube server which of our Websites you have visited. If you are logged in as a YouTube member, YouTube assigns this information to your personal user account. When using the plugin, e.g. clicking the start button of a video, this information is also assigned to your user account. You can prevent this assignment by logging out of youTube account and other user accounts of YouTube LLC and Google Inc. and deleting the corresponding cookies of the companies before using our Website.

Further information on data processing and privacy protection by YouTube (Google) can be found at: www.google.de/intl/de/policies/privacy/

Visit <u>https://support.google.com/ads/answer/2662922?hl=en</u> for how to clear and block You Tube cookies.

HubSpot

Our website uses the web analysis service HubSpot from Victoria Nemiah, Corporate Counsel, HubSpot, Inc., HubSpot Headquarters.

HubSpot is a marketing tool which generates leads, closes deals and manages pipelines.

The legal basis for data processing is art. 6 para. 1 sentence 1 lit. f GDPR. Our legitimate interest is to manage potential and existing clients and to provide them with marketing information.

For further information about HubSpot technology, please check the provider's privacy policy at https.hubspot.com

For opt out use check https://legal.hubspot.com/cookie-policy/

AddToAny

Our website uses the web analysis service AddToAny.

AddToAny is a social bookmarking platform that can be integrated into a website with the use of a web widget.

The legal basis for data processing is art. 6 para. 1 sentence 1 lit. f GDPR. Our legitimate interest is to ensure that our websites are designed and continuously updated to meet the needs of our clients and website visitors and to statistically record and evaluate the use of our website in order to optimise our services.

For further information about AddToAny technology, please check the provider's privacy policy at https://www.addtoany.com/privacy.

5. Social-Media-Plug-ins

On our websites, we use the social plug-ins mentioned below in order to promote our company. The underlying advertising purpose is to be regarded as a legitimate interest within the meaning of Art. 6 para. 1 sentence 1 lit. f GDPR, as we want to offer the user of our website a user-friendly version where connecting with friends and collogues is easy. Responsibility for data protection-compliant operation must be guaranteed by the respective provider. The data processing in connection with these plugins takes place with your consent and when you use these plugins.

If you use the services of these social networks independently or in connection with our website, the social networks will evaluate your use of the plugin. In this case, information about the plugin will be forwarded to the social networks.

You determine which personal data we can access through the data protection settings of the respective social network and through the authorizations, you give us when granting access to your personal data stored on the respective social network.

Facebook

Our website uses plug-ins from the social network Facebook, which is provided by Facebook Inc. The Facebook plug-ins are marked with a Facebook logo or the addition "Like" or "Share". An overview of the Facebook plug-ins and their appearance please find at https://developers.facebook.com/docs/plugins.

When you visit a page of our website that contains such a plug-in, your browser establishes a direct connection to the Facebook servers. Facebook sends the content of the plug-in directly to your browser and integrates it into the page.

Through this integration, Facebook receives the information that your browser has called up the corresponding page of our website, even if you do not have a Facebook profile or are not currently logged in to Facebook. This information (including your IP address) will be transmitted directly from your browser to a Facebook server in the USA and stored there.

If you are logged in to Facebook, Facebook can immediately associate your visit to our website with your Facebook profile. If you interact with the plug-ins, for example by pressing the "Like" button, this information will be also transmitted directly to a Facebook server and stored there. The information is also published on your Facebook profile and will be displayed to your Facebook friends.

For the purpose and scope of data collection and the further processing and use of the data by Facebook as well as your rights and setting options for the protection of your privacy, please refer to the Facebook data protection information: <u>http://www.facebook.com/policy.php</u>.

Twitter

Our website includes plug-ins from the short message network Twitter Inc. You can recognize the Twitter plug-ins ("Twitter" button) by the Twitter logo and the addition "Twitter". When you access a page of our website that contains such a plug-in, a direct connection is established between your browser and the Twitter server. Twitter receives the information that you have visited our site with your

IP address. If you click the Twitter button while logged into your Twitter account, you can link the content of our pages on your Twitter profile. This allows Twitter to associate the visit of our pages with your user account.

We would like to point out that, as the provider of the pages, we are not aware of the content of the data transmitted to Twitter and how used by Twitter. For more information, please see https://twitter.com/en/privacy and <a href="https://t

LinkedIn

Our website uses plug-ins from the social network LinkedIn, which is provided by Inc. Plugins are a quick way to drop LinkedIn functionality into your website. An overview of the LinkedIn plug-ins and their appearance please find here: https://developer.linkedin.com/plugins. When you visit a page of our website that contains such a plug-in, your browser establishes a direct connection to LinkedIn's servers. LinkedIn sends the content of the plug-in directly to your browser and integrates it into the page.

We would like to point out that, as the provider of the pages, we are not aware of the content of the data transmitted to Twitter and how used by Twitter. For more information, please see

https://www.linkedin.com/legal/privacy-policy.

Further Information

You may request further details from us at any time on the cookies we use on our Websites. Please contact for this <u>dataprotection@mooredm.com</u>. You may also see how long a cookie remains on your server by visiting your browser settings.