

Privacy Notice

Information security is a significant concern at KMH LLP. When you share your financial or personal data with KMH as your professional accounting services provider, employer or potential employer, we understand that we have a responsibility to protect this data.

This Privacy Notice explains what financial and personal data we collect; why and how we collect and use the data; who we share the data with; how we safeguard the data we collect, and how to contact us regarding our privacy practices. We periodically revise this Privacy Notice to reflect evolving privacy rules and our privacy practices. This Privacy Notice is not a contract and does not create any legal rights or obligations.

Relationships that give rise to information collection

KMH interacts with individuals for different reasons and in different capacities. Those interactions may result in KMH gaining possession of information about different individuals. The following are the categories of relationships that give rise to collecting information:

KMH as an Employer As a current or former Client of KMH KMH Corporate Relations General Public Relations

Type of information collected from different relationship categories

Personal identifier and demographic information – This includes federal and state protected classes of individual information, contact information such as names, phone numbers, home and business mailing addresses email addresses and other information used to identify individuals. [Employment, Client, Corporate relationship and General Public Relationship]

Client relationship information – This information includes information obtained from clients about them and for the corporate entities, information about key executives and points of contact. In addition, information describing the scope of services, unique identifying codes. [Client]

Client financial information – This is information that we collect from clients that are used by KMH to provide our services. [Client]

Health information – Information in this category includes dietary or allergy restrictions, disabilities, information relates to employee insurance claims. [Employment and Client].

Photographic information – Information in this category includes head shots, professional and candid photographic information of partners, employees/interns and in certain cases the general public that attends a KMH event. [Employment]

Internet activities – Information in this category includes information gathered from our website through interaction with visitors and consists of IP addresses, KMH web specific

KMH LLP Privacy Notice February 2025

search history and completion of web-based forms. [Employment, Client, Corporate Relations and General Public Relations]

Employment information – Information in this category relates to partners and employees' previous work history including non-KMH work history, resumes, evaluations, transcripts, recommendation letters, proof of graduation and degree awarded. This information may also include employer names, compensation levels, titles, description responsibilities, and other information necessary to complete the employees form W-2 and other similar tax documents. In addition, banking information used to transmit compensation, beneficiary information collected to enroll in various benefit plans. [Employment]

Business purposes of the information collected

All of the following uses of the information collected are appropriate and permitted uses under current law. In the event we need your permission to utilize your information we will obtain your consent.

Required in order to fulfill our obligations as Employers Providing services to our clients Managing client and employee relationships Sustaining our future through recruiting new talent and securing new clients Complying with legal, regulatory and professional responsibilities as a CPA firm Administering the internal operations of our firm Managing our third-party vendors and service providers

Sharing information with others

We share information as permitted by law and only in situations that align with the aforementioned business purposes. We share information with other third-parties in the following situations (not an all encompassing list of situations):

We share information with vendors and third-party services providers – For example, we share personnel information with our employee benefit plan service providers. We also share client information with our sub-contractors.

We share information with government and regulatory authorities – For example, we prepare and file quarterly withholding tax returns with the federal and state taxing authorities. We also prepare individual tax returns on behalf of clients and file those returns to state and federal taxing authorities.

We share information if we must comply with subpoena or to protect our legal interests – For example, we may share information in response to a court order or subpoena.

We share information with any successor to all or part of our business – In the unlikely event that we sell part or all of our business, we will share information about our business with the potential successor as part of their due diligence efforts.

KMH LLP Privacy Notice February 2025

We use reasonable security measures

KMH applies standard and reasonable information security measures. However, since the Internet is not 100% secure, we cannot guarantee that our website and applications will be completely safe. Accordingly, we encourage caution when using the internet.

Where information is stored

We retain personal information as long as legally required, necessary or relevant for the practices described in this Privacy Policy, including the purpose for which we originally collected the information.

We store information off-site at a secure location in Honolulu, Hawaii as well as in cloud storage maintained on the US mainland. Our third-party service providers also store information in the US and in other countries.

Third-party Links

We may link to other sites or applications or have third parties services on our platforms that we do not control. If you click on a third-party link, you will be taken to a platform that we do not control. This policy does not apply to the privacy practices of third party websites or applications.

Read other companies' privacy policies carefully. We are not responsible for these third parties. Our site may also contain third party content that contains their own cookies or tacking technologies. We do not control the use of those technologies.

Information collected from Children

Our sites and applications are made for adults. We do not knowingly collect personally identifiable information from children under 13 without permission from a parent or guardian. If you are a parent or legal guardian and think your child has given us information, please contact us (see below).

Contact Us

If you have any questions regarding this Privacy Policy, you can write us at:

KMH LLP 1003 Bishop Street, Suite 2400 Honolulu, Hawaii 96813 Attn: Information Security Officer