

RSM POWER YOUR TRANSITION COMMUNITY COLLEGE SCHOLARSHIP PROGRAM

Terms and Conditions

RSM US Foundation (the “**Foundation**”) is helping recent or soon-to-be community college graduates continue to a four-year college or university to pursue a bachelor’s degree through the RSM Power Your Transition Community College Scholarship Program (the “**Program**”).

1. Eligibility: Applicant must be a U.S. citizen, U.S. permanent resident (holder of a Permanent Resident card), individual granted deferred action status under the Deferred Action for Childhood Arrivals program (DACA) or an individual with refugee/asylee/temporary protected status and qualified as an alien authorized to work. Applicant must be at least 18 years of age as of the date of the application submission.

Applicant must be on track to graduate or have graduated from a qualifying community college with an Associate’s Degree between December 2025 and August 2026 and intend to attend a qualifying four-year college or university beginning in the fall semester/quarter of 2026 as a full-time student. A qualifying community college is an accredited community/technical/junior college located in the 50 United States or District of Columbia at which the highest degree predominantly awarded to students is an Associate’s Degree (each, a “**Community College**”).

Applicant’s Associate’s Degree must be related to business (e.g., accounting, finance, business) or technology (e.g., information technology, management information systems, computer information systems, computer networking, or cyber security). Students studying industrial engineering and computer engineering will also be eligible (all of these programs are together referred to herein as a “**Course of Study in Business or Technology**”). Applicant must have a cumulative grade point average of 3.3 or above on a 4.0 scale (or its equivalent) at the Community College.

A qualifying college/university is an accredited four-year college or university located in the 50 United States or District of Columbia (each, a “**College/University**”). For-profit colleges, which are higher educational institutions owned and operated by profit-seeking private businesses, are not deemed Community Colleges or Colleges/Universities for purposes of this Program. Applicant must intend to pursue a bachelor’s degree in a Course of Study in Business or Technology at their eventual College/University.

For purposes of eligibility to receive a Scholarship pursuant to the Program, the Foundation will consider an individual to be a full-time student at a qualifying four-year College/University if the individual is registered for at least 12 credit hours per semester. An individual may submit a written certification from the individual’s College/University stating that a lower number of credit hours per semester constitutes a full-time course load, and the Foundation, may, in its sole discretion, accept such certification as sufficient evidence of eligibility.

Subject to the exceptions listed herein, individuals who are full-time and/or part-time employees, temporary employees, partners, principals, and contractors (and their immediate family members) of RSM US LLP, Risk & Regulatory Consulting, LLC, and their respective affiliated entities (collectively, “**RSM**”) and of the Foundation are not eligible to apply for or receive a Scholarship. Interns of RSM, including individuals who have accepted a future internship or have completed an internship, are eligible to apply for and receive a Scholarship, provided, however, that an individual’s status as a future, current or past intern of RSM has no bearing on their likelihood of receiving a Scholarship. An individual’s status for the purpose of determining their eligibility to apply for and receive a Scholarship is based on their relationship to RSM during the period beginning on the first date of the Application Period and concluding on the date of final payment of all or a portion of the Scholarship. For purposes of this Program, the term immediate family member includes spouses, domestic partners, biological, adopted or foster children, stepchildren, children of a spouse or domestic partner, children of a person standing *in loco parentis*, parents, parents-in-law, parents of a domestic partner, grandparents, grandchildren, siblings, siblings of a domestic partner or siblings-in-law.

Any person who has received a scholarship or other aid through the Program or a similar program of RSM or the Foundation in prior years is not eligible.

The Foundation will determine in its sole discretion whether any potential applicant meets the eligibility criteria set forth above. Void where prohibited.

2. Agreement to Terms: By participating in the Program, applicant fully and unconditionally agrees to and accepts these Terms and Conditions (these “**Terms**”) and the decisions of the Foundation and the judges, which are final and binding in all matters related to the Program. Whether an applicant receives a Scholarship (defined in Section 7 below) is contingent upon fulfilling all requirements set forth herein.

3. Application Period: The application portion of the Program begins on March 1, 2026 at 12:01 a.m. CT and ends on April 30, 2026 at 11:59 p.m. CT (“**Application Period**”).

4. How to Apply: During the Application Period, visit <https://rsmus.com/careers/starting-your-career/scholarships/power-your-transition-scholarship.html> and follow the links and instructions to apply for the Program. You will be required to do the following: (a) upload an unofficial copy of your current and complete Community College transcript (as evidence of your current enrollment or recent graduation, GPA, and Course of Study in Business or Technology), (b) provide a personalized statement on what motivates you to grow forward to pursue a bachelor’s degree in business or technology from a college or university (the “**Statement**”), and (c) provide a link to a video (uploaded to YouTube) demonstrating which one of RSM’s 5 C’s (described below) you think comes most naturally to (and best fits) you (the “**Video**”). (Collectively, the transcripts, Statement, Video and any other information you provide are referred to as the (“**Application**.”) Please select “Unlisted” from the visibility settings when you upload your Video on YouTube, so that your Video is not publicly available. You do not need to mention RSM in your Video and doing so will not improve your chances of winning. Foundation is committed to providing equal opportunity and reasonable accommodation for people with disabilities. If you would like to request a reasonable accommodation to complete the Application, please send your request to RSMscholarships@rsmus.com.

Grow forward explained

At RSM, we don't just go forward, we grow forward accomplishing meaningful work and making an impact on the world around us.

We help our people grow forward personally and professionally. We help our clients and teammates grow forward. We help our communities grow forward. Together, we help RSM grow forward.

RSM's 5 C's explained

At RSM, we have five key characteristics that we call the 5 C's that are core to our culture and essential to successfully delivering the Power of Being Understood to our clients and stakeholders. These characteristics have been built on years of research about what makes effective advisors, what differentiates RSM, and how clients and people want to experience us. Not only are they core to our brand promise, they support us in demonstrating our values and are key to being a successful leader in all aspects of life. At RSM, we cultivate the 5 C's throughout an individual's entire career to encourage them to be not just a great client server and a great leader, but also a great person. The 5 C's are: Caring, Curious, Collaborative, Courageous and Critical Thinking, as follows:

- **Caring** – a desire to build strong, long-term relationships by understanding others and their aspirations, and remaining empathetic to others’ unique challenges, needs, and preferences.
- **Curious** – the ability to ask probing questions and seek diverse perspectives to gain understanding, challenge thinking, and generate new ideas.
- **Collaborative** – an understanding that collaboration leads to better outcomes, and that we seek and share perspectives to encourage innovative thinking to solve problems and enable others to seize opportunities.
- **Courageous** – strength and confidence in challenging traditional ways of thinking – having the courage to look forward and prepare for tomorrow.
- **Critical thinking** – the ability to synthesize, apply and communicate complex information and concepts with clarity, objectivity and depth, and bring our best thinking and advice to help others make confident decisions.

By submitting the Application, you agree that your Statement and Video each conform to the Submission Guidelines below and, with respect to the Video, to your selected video sharing platform’s guidelines and terms of use. Furthermore, by submitting the Application, you represent and warrant that your Statement and Video conform to the Content Restrictions as set forth below (collectively, the “**Guidelines and Restrictions**”) and that the Foundation, in

its sole discretion, may disqualify you from the Program if the Foundation believes, in its sole discretion, that your Application fails to conform to the Guidelines and Restrictions.

Submission Guidelines:

- The Statement must not exceed 1,500 characters in length;
- The Video must be between 30 and 60 seconds long;
- The Statement and Video must be created solely by applicant without the use of material from preexisting written or visual works or assistance from artificial intelligence (“AI”), including but not limited to generative AI writing assistants or video creators;
- The Video must be created by applicant, or, to the extent the applicant received assistance in creating the Video, the applicant must have all rights necessary to submit the Video in the Program, including permission to do so from the individual(s) who assisted in the creation of the Video, and to grant the rights provided for in these Terms;
- The Statement and Video must be in English; and
- Neither the Statement nor the Video can have previously been entered in a promotion of any kind.

Content Restrictions:

- If the Statement and/or Video depict anyone other than the applicant, the applicant must confirm that all such individuals agree to appear in the Statement or Video and that such individuals understand how applicant will use the Statement or Video (further, the Foundation may require applicant to secure signed releases from such individuals, which release forms the Foundation will provide to applicant);
- The Statement and Video must contain only original content of the applicant without the use of material from preexisting written or visual works or assistance from AI, including but not limited to generative AI writing assistants or video creators. The Statement and Video must not contain material that violates or infringes another’s rights (or that will give rise to any claims whatsoever regarding such rights), including, but not limited to, privacy, publicity or intellectual property rights, or that constitutes copyright infringement;
- The Statement and Video must not disparage the Foundation, RSM, or any other person or party affiliated with the promotion or administration of this Program;
- The Statement and Video must not contain material that is inappropriate, indecent, obscene, hateful, tortious, or defamatory;
- The Statement and Video must not contain material that promotes bigotry, racism, hatred or harm against any group or individual or promotes discrimination based on race, color, religion, gender, age, national origin, disability, pregnancy, citizenship status, veteran status, sexual orientation, marital status, genetic information or any other characteristic protected by federal, state, or local law; and
- The Statement and Video must not contain material that is unlawful or in violation of or contrary to the laws, regulations or guidelines in any jurisdiction where the Statement and Video are created.

For all Applications: Limit one Application per person and per email address. Applications received from any person or email address in excess of the stated limit will be void if discovered by the Foundation. Applications generated by script, macro, or other automated means are void if discovered by the Foundation. If an individual has assisted an applicant in the creation of the Video and if the Foundation and/or RSM so request(s), applicant must be able to provide evidence in a form acceptable to the Foundation and/or RSM of that individual’s grant of rights in the Video and permission to submit the Video in the Program. If a recognizable individual other than the applicant appears in either the Statement or Video and if the Foundation and/or RSM so request(s), applicant must be able to provide evidence in a form acceptable to the Foundation and/or RSM of that individual’s grant of rights in the Statement and/or Video and permission to submit the Statement and/or Video in the Program. Uploading an Application constitutes the following: (i) applicant’s grant to the Foundation and RSM (and their respective affiliates, subsidiaries, licensees, and assignees) of a royalty-free, irrevocable, perpetual, and non-exclusive license to reproduce, modify, edit, publish, create derivative works from, communicate to the public, display and otherwise use the Statement and Video in whole or in part, on a worldwide basis, and to incorporate them into other works, in any form, media or technology (including without limitation, the Internet, television, or offline promotions) now known or later developed, for any purpose including for promotional or marketing purposes; and (ii) applicant’s waiver of all moral rights in and to his/her Statement and Video (and each component thereof) in favor of the

Foundation and RSM (and anyone authorized by the Foundation or RSM to use such Statement and Video). If requested, applicant must sign any documentation required for the Foundation, RSM, or their respective designees to make use of the non-exclusive rights applicant is granting to use the Statement and Video. Released Parties (as defined in Section 8 below) are not responsible for lost, late, stolen, damaged, incomplete, invalid, un-intelligible, garbled, delayed or misdirected Applications, all of which will be void. Applicant hereby agrees to release and hold harmless the Released Parties (as defined in Section 8 below) from and against all claims, damages, liabilities, costs, and expenses arising from any use of his/her Statement or Video (or any component thereof), including, without limitation, any claim based on publicity rights, defamation, invasion of privacy, copyright infringement, trademark infringement, or any other intellectual property related or other cause of action whatsoever.

5. Recipient Determination: In May of 2026, a panel of judges, selected by the Foundation in its sole discretion, will review and judge each applicant's Application based on quality of the Statement (30%), applicant's Community College GPA (30%), and quality of the Video (40%) ("**Judging Criteria**"). Judges will grade the Video, Statement, and Community College GPA each on a scale of one to seven, with seven being the highest score. Judges will evaluate the Video based on the applicant's professionalism, originality, substantive content, charisma, passion, thoughtfulness, and creativity in conveying how the selected "C" from RSM's 5 C's comes most naturally to (and best fits) the applicant. The judges will evaluate the Statement based on creativity, quality of writing, and reflection of the applicant's individuality. The applicants whose Applications receive the highest scores based upon the Judging Criteria will be deemed potential recipients of Scholarships and will move forward in the judging process to be reviewed by a panel of judges. The ten (10) scholarship winners will be selected based on the panel's view of which applications demonstrate the best understanding of, and have the highest and best potential impact on, RSM's 5 C's and business ("**Recipients**"). All Recipients must graduate from the Community College between December 2025 and August 2026 and be in good standing (with a cumulative grade point average of 3.3 or above on a 4.0 scale) with the Community College at the time of Recipient selection. Please note that, if an individual assists an applicant with the creation of a Video, that individual will have no entitlement to any portion of the Scholarship. Only the applicant will receive the Scholarship.

6. Recipient Requirements: The Foundation will attempt (minimum two attempts) to notify potential Recipients by telephone or email at the end of May 2026. Receiving a Scholarship is contingent upon compliance with these Terms. Potential Recipients will be required to sign and return an **Affidavit of Eligibility, Liability & Publicity/IP Release**, substantially in the form attached as **Exhibit A** hereto ("**Affidavit**") (Tennessee residents are not required to sign a publicity release) and provide any other documents or documentation the Foundation may reasonably require. A potential Recipient's signed Affidavit must be received and accepted by the Foundation within 10 business days of the date the Affidavit is sent to such potential Recipient, in order for such Recipient to be granted his/her Scholarship. If a potential Recipient (a) cannot be contacted directly by, or does not respond to, the Foundation within 48 hours of initial attempted notification, (b) fails to satisfy any eligibility or verification requirement herein, (c) declines to accept the Scholarship, (d) fails to execute and return the Affidavit within the required time period or fails to provide any other required documents by the deadlines established by the Foundation, or (e) is otherwise determined to be ineligible or not in compliance with these Terms, then the Foundation may, in its sole discretion, disqualify that individual. If a potential Recipient is disqualified for any reason during the Recipient confirmation phase, then such potential Recipient forfeits the Scholarship and the non-winning applicant with the highest total score based upon the Judging Criteria will replace such potential Recipient (and such applicant will then become a potential Recipient).

Acceptance of any Scholarship constitutes and signifies Recipient's agreement and consent that the Foundation and RSM may use the Recipient's name, photograph, biographical information, opinions, voice, city, state, Application, Scholarship information and/or any other likeness in connection with the Program, worldwide, including the internet, without limitation and without further compensation, consideration, credit or right of review or approval, except where prohibited by law. (Tennessee residents are not required to agree to a publicity release.) Without limiting the generality of these Terms, each Recipient shall irrevocably grant, transfer, convey and assign to the Foundation and RSM the entirety of the rights in and to the Statement and Video, including, as applicable, all renewals and extensions of copyright and the right to secure copyright registrations thereto in perpetuity, including, without limitation, the rights to use the Statement and Video for all purposes in all media whether now known or hereafter developed, on a worldwide basis, in perpetuity without any further compensation to Recipient or right of approval by Recipient.

Recipient accepts and acknowledges that neither the Foundation nor RSM will be obligated to use the Statement and/or Video and that the Foundation and RSM each, in their respective sole discretion, have the right to refrain from using the Statement and/or Video. Neither the Foundation nor RSM will incur any liability whatsoever to the extent the Foundation or RSM chooses to refrain from any exploitation of its rights hereunder. Recipient shall indemnify the Released Parties (as defined in Section 8 below) and any licensee of the Foundation or RSM against all claims, damages, liabilities, and expenses (including reasonable counsel fees and legal expenses) arising out of any breach by Recipient of these Terms.

7. Scholarships: There will be (10) Recipients. Each Recipient will receive up to a \$10,000 scholarship (“**Scholarship**”) to be applied toward such Recipient’s tuition/room & board at his/her College/University. Each Scholarship will be provided in the form of two separate \$5,000 payments, each made directly to such Recipient’s College/University: one \$5,000 payment for the Fall 2026 semester and one \$5,000 payment for the Spring 2027 semester. (If the Recipient’s College/University is on the quarter or trimester system, the payments will be made for the corresponding Fall and Winter terms.) The Scholarship may be applied only to tuition/room & board. It may not be applied to other fees that the Recipient’s College/University may levy or that the Recipient may incur (e.g., late fees, student activity fees, club sports dues, etc.). Each payment will be made directly to the Recipient’s College/University and not to the Recipient. To the extent the Scholarship is to be used for room & board, it is applicable only to College/University housing and meal services and not for housing and meal services provided by non-College/University entities. The Scholarship is not payable beyond the 2026-2027 academic year and any unused Scholarship funds will be forfeited; it cannot, for example, be divided into five \$2,000 payments. Notwithstanding the foregoing, the Foundation, in its sole discretion, will consider flexibility on the payment schedule in demonstrated cases of special need or circumstance (e.g., Recipients who do co-ops/internships that extend the timeframe of their academic year beyond the 2026-2027 academic year). The Recipient must be a full-time student at their College/University, pursuing a degree in business or technology, and in good standing at the time each portion of the Scholarship funds is paid. Recipient will be asked to recertify eligibility to receive the Scholarship prior to the issuance of payment of each portion of the Scholarship by providing proof (including via production of a current transcript) of Recipient’s status at Recipient’s College/University. If the Recipient is not a full-time student in good standing, including by having a cumulative grade point average of 3.3 or above on a 4.0 scale (or an equivalent cumulative grade point average on a different scale), at the time of recertification of eligibility, or ceases to meet any other part of the eligibility criteria required to receive the Scholarship, then that portion of the Scholarship will be forfeited. Total value of all Scholarships to be granted under the Program: up to \$100,000.

Each Recipient will also be invited to an information session. Recipients are not required to attend such information session in order to receive their Scholarships (however, no alternate information session will be offered as part of this scholarship if they do not attend at the time offered as part of the scholarship award).

Scholarships are non-transferable and no substitution will be made unless the Foundation, in its sole discretion, determines otherwise. All properly claimed Scholarships will be distributed, provided that a sufficient number of eligible Applications are received.

8. Release: In consideration for his or her participation in the Program, each applicant agrees to release, indemnify and hold harmless the Foundation and RSM and all of their respective parent companies, affiliates, subsidiaries, vendors, prize suppliers, advertising and promotion agencies, contractors and any other entity involved in the development or administration of the Program and all of their respective partners, principals, officers, directors, employees, shareholders, representatives, agents, successors, heirs, assigns, and related persons and every person acting by, through, under, or in concert with any of the foregoing (collectively, the “**Released Parties**”) from and against all causes of action, claims, demands, liabilities, suits, contracts, debts, monetary sums, damages, losses, costs, injuries and rights of any kind or nature whatsoever, in law or equity, including, but not limited to, invasion of privacy (under appropriation, intrusion, public disclosure of private facts, false light in the public eye or other legal theory), defamation, slander, libel, violation of right of publicity, infringement of trademark, copyright or other intellectual property rights, all economic damages, expenses of any kind (including without limitation attorneys’ fees), loss of business opportunities, embarrassment, mental anguish, loss of consortium or companionship or services, loss of employment, personal injury, death, or damage to or loss of property, arising out of participation in the Program, an Application, or receipt or use or misuse of any Scholarship.

9. General Conditions: The Foundation reserves the right to terminate, suspend and/or modify the Program, or any part of it, for any reason or if any fraud, technical failures or any other factor beyond the Foundation's reasonable control impairs the integrity or proper functioning of the Program, as determined by the Foundation in its sole discretion. If the Foundation terminates the Program, the Foundation will determine Recipients from among eligible, non-suspect Applications received as of the Program termination date by applying the criteria set forth above. If the Foundation terminates, suspends, or modifies the Program or these Terms, the Foundation will post notice of its action on the Program website. The Foundation, in its sole discretion, reserves the right to disqualify any individual it finds to be tampering with the application process or the operation of the Program or to be acting in violation of these Terms or in an unsportsmanlike or disruptive manner. If a dispute arises regarding compliance with these Terms, the Foundation may consider, in its sole discretion, data reasonably available to the Foundation through information technology systems in the Foundation's control, but the Foundation will not be obligated to consider any data or other information collected from any other source. The Foundation's failure to enforce any term of these Terms will not constitute a waiver of such provision. If there is any conflict between any application or marketing material used in connection with or referencing the Program and/or these Terms, these Terms will govern.

By participating in the Program, each applicant expressly consents to the Released Parties (and their respective agents and/or representatives) storing, sharing, and using any personal information applicant submits for the Program only for the purpose of administering the Program and in accordance with RSM's privacy policy (available at <https://rsmus.com/who-we-are/privacy-policy.html>). The preceding sentence does not limit any other consent(s) that an individual may provide the Released Parties or others in relation to the collection, use, and/or disclosure of their personal information.

10. Limitations of Liability: The Released Parties are not responsible for (a) any incorrect or inaccurate information, whether caused by an applicant, printing errors, or by any of the equipment or programming associated with or used in the Program, (b) technical failures of any kind, including, but not limited to, the Video link, malfunctions, interruptions or disconnections in phone lines or network hardware or software, (c) unauthorized human intervention in any part of the application process or the Program, (d) technical or human error that may occur in the administration of the Program or the processing of Applications, (e) late, lost, undeliverable, damaged or stolen Applications, or (f) any injury or damage to persons or property that may be caused, directly or indirectly, in whole or in part, from applicant's participation in the Program or receipt or use or misuse of any Scholarship.

11. Disputes: Except where prohibited, applicants agree that (a) all disputes, claims, and causes of action arising out of or connected with this Program or any Scholarship provided must be resolved individually, without resort to any form of class action, and exclusively by the United States District Court for the Northern District of Illinois or the appropriate Illinois state court located in Cook County, Illinois, (b) all claims, judgments, and awards will be limited to actual out-of-pocket costs incurred, including costs associated with entering this Program, but in no event attorneys' fees, and (c) under no circumstances will applicant be permitted to obtain awards for, and applicant hereby waives all rights to claim, indirect, punitive, incidental and consequential damages and any other damages, other than actual out-of-pocket expenses, and all rights to have damages multiplied or otherwise increased. Some jurisdictions do not allow for limitations on the ability to pursue class action remedies, or certain kinds of damages, and so these limitations may not apply to you. All issues and questions concerning the construction, validity, interpretation, and enforceability of these Terms, or the rights and obligations of the applicant and the Foundation and/or RSM in connection with the Program or these Terms, will be governed by, and construed in accordance with, the laws of the State of Illinois without giving effect to any choice of law or conflict of law rules (whether of the State of Illinois or any other jurisdiction), which would cause the application of the laws of any jurisdiction other than the State of Illinois.

12. Sponsor: RSM US Foundation, 4650 E. 53rd St, Davenport, IA 52807.

RSM POWER YOUR TRANSITION - COMMUNITY COLLEGE SCHOLARSHIP PROGRAM
Abbreviated Terms

Program open only to U.S. citizens, U.S. permanent residents (holders of a Permanent Resident card), individuals granted deferred action status under the Deferred Action for Childhood Arrivals program (DACA), or individuals with refugee/asylee/temporary protected status and qualified as an alien authorized to work who are 18+. Applicant must be on track to or have graduated from qualifying community college with Associate's Degree related to business (e.g., accounting, finance, business, or technology) or technology (e.g., information technology, management information systems, computer information systems, computer networking, or cyber security) between December 2025 and August 2026, have 3.3+ GPA, intend to attend qualifying 4-year college or university beginning in fall of 2026 & intend to pursue bachelor's degree in a Course of Study in Business or Technology at their eventual College/University. RSM & Foundation partners, principals, employees, temps, contractors & their family not eligible; future/current/past interns are eligible. Void where prohibited. Program runs from 3/1/26 at 12:01 a.m. CT to 4/30/26 at 11:59 p.m. CT. To participate & for full rules & entry details, visit <https://rsmus.com/careers/starting-your-career/scholarships/power-your-transition-scholarship.html>, complete form, upload transcript, submit statement on what motivates you to grow forward to pursue a bachelor's degree in business or technology from a college or university & provide link to video demonstrating which of RSM's 5 C's you think comes most naturally to (and best fits) you. Limit 1 application per person & per email address. Judges will select recipients based on quality of statement (30%), applicant's community college GPA (30%) and quality of video (40%). 10 Scholarships: Each Scholarship is up to \$10,000 payable to recipient's 4-year college/university. Total value of all 10 Scholarships: up to \$100,000. Sponsor: RSM US Foundation, 4650 E. 53rd St, Davenport, IA 52807.

Exhibit A - Affidavit

Affidavit of Eligibility, Liability & Publicity/IP Release

Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Community College: _____

College/University, if known: _____

Name of Program: RSM Power Your Transition Community College Scholarship Program (the "**Program**").

Scholarship: As one of the winning recipients, you will receive a scholarship of up to \$10,000 ("**Scholarship**") to be applied toward your tuition/room & board at your College/University (as defined below). Each Scholarship will be provided in the form of two separate \$5,000 payments, each made directly to your College/University: one \$5,000 payment for the Fall 2026 semester and one \$5,000 payment for the Spring 2027 semester. (If your College/University is on the quarter or trimester system, the payments will be made for the corresponding Fall and Winter terms.) The Scholarship may be applied only to tuition/room & board. It may not be applied to other fees that your College/University may levy or that you may incur (e.g., late fees, student activity fees, club sports dues, etc.). Each payment will be made directly to your College/University and not to you. To the extent the Scholarship is to be used for room & board, it is applicable only to College/University housing and meal services and not for housing and meal services provided by non-College/University entities. The Scholarship is not payable beyond the 2026-2027 academic year and any unused Scholarship funds will be forfeited.; it cannot, for example, be divided into five \$2,000 payments. Notwithstanding the foregoing, the RSM US Foundation (the "**Foundation**"), in its sole discretion, will consider flexibility on the payment schedule in demonstrated cases of special need or circumstance (e.g., you do a co-op/internship that extends the timeframe of your academic year beyond the 2026-2027 academic year). You must meet all eligibility criteria, including being a full-time student at your College/University, pursuing a degree related to business (e.g., accounting, finance, business or technology) or technology (e.g., information technology, management information systems, computer information systems, computer networking, or cyber security, industrial engineering, or computer engineering) (all of these programs are together referred to herein as a "**Course of Study in Business or Technology**"), and being in good standing (with a cumulative grade point average of 3.3 or above on a 4.0 scale (or its equivalent)) at the time each portion of the Scholarship funds is paid. You will be asked to recertify your eligibility by providing proof (including via production of a current transcript) of your status at your College/University. If you are not a full-time student in good standing or are otherwise ineligible, then that portion of the Scholarship will be forfeited. For purposes of eligibility to receive a Scholarship pursuant to the Program, the Foundation will consider an individual to be a full-time student if the individual is registered for at least 12 credit hours per semester. An individual may submit a written certification from the individual's College/University stating that a lower number of credit hours per semester constitutes a full-time course load, and the Foundation, may, in its sole discretion, accept such certification as sufficient evidence of eligibility.

You will also be invited to an information session. You are not required to attend such information session in order to receive your Scholarship.

I am signing this Affidavit of Eligibility, Liability & Publicity/IP Release (this "**Affidavit**") to confirm my eligibility as a Scholarship recipient in the Program offered by the Foundation and as a condition of claiming the Scholarship, which is subject to the Terms that I accepted as a condition of application for the Program. Therefore, I represent as follows:

1. All of the information about me in this Affidavit is truthful and accurate. I have complied with the Terms in all respects and will continue to comply with the Terms and Conditions of the Program ("**Terms**"). I am a U.S. citizen, a U.S. permanent resident (holder of a Permanent Resident card), an individual granted deferred action status under the Deferred Action for Childhood Arrivals program (DACA), or an individual with refugee/asylee/temporary protected status and qualified as an alien authorized to work. I was at least 18 years of age as of the date of my application submission. I am on track to, or have graduated, from a qualifying

community college with an Associate's Degree between December 2025 and August 2026 and I intend to attend a qualifying four-year college or university beginning in the fall semester/quarter of 2026. A qualifying community college is an accredited community/technical/junior college located in the 50 United States or District of Columbia at which the highest degree predominantly awarded to students is an Associate's Degree (each, a "**Community College**"). I have received or will receive an Associate's Degree in business or technology (as described in the Terms). A qualifying college/university is an accredited four-year college or university located in the 50 United States or District of Columbia (each, a "**College/University**"). For-profit colleges, which are higher educational institutions owned and operated by profit-seeking private businesses, are not deemed Community Colleges or Colleges/Universities for purposes of this Program. I intend to pursue a bachelor's degree in a Course of Study in Business or Technology at my eventual College/University. I have a cumulative grade point average of 3.3 or above on a 4.0 scale (or its equivalent) at the Community College. I am not now, nor will I become during the period in which I receive Scholarship payments, a full-time and/or part-time employee, temporary employee, partner, principal or contractor of RSM (as defined below) or of the Foundation (or the immediate family member (as described in the Terms) of any of the foregoing individuals), provided, however, that I understand that I remain eligible for the Scholarship if I am a future, current or past Intern of RSM. I understand that, in order to remain eligible for Scholarship payments, I must continue to meet all eligibility requirements, including the requirement that I remain a full-time student in good standing with a cumulative grade point average of 3.3 or above on a 4.0 scale (or its equivalent) at my College/University for the duration of the payments, and during such time, I must continue to pursue a bachelor's degree in a Course of Study in Business or Technology at my College/University. (RSM US LLP, Risk & Regulatory Consulting, LLC, and their respective affiliated entities are collectively referred to herein as "**RSM**".)

2. I understand and agree that to be eligible to receive and accept the Scholarship, I must hereby acknowledge full and complete liability for all my expenses of any type not expressly included above, including any taxes, fees, and other costs.
3. I understand and accept sole responsibility for the possible risks, dangers, and hazards, including, but not limited to, the risk of injury, death or property damage, associated with my receipt and use of the Scholarship.
4. I represent and warrant that the Statement and Video (as defined in the Terms): (a) have not previously been entered in a promotion of any kind, (b) do not contain material that violates or infringes another's rights, including, but not limited to, privacy, publicity or intellectual property rights, or that constitutes copyright infringement, (c) do not disparage the Foundation, RSM, or any other person or party affiliated with the promotion and administration of the Program, (d) do not contain material that is inappropriate, indecent, obscene, hateful, tortious or defamatory, (e) do not contain material that promotes bigotry, racism, hatred or harm against any group or individual or promotes discrimination based on race, color, religion, gender, age, national origin, disability, pregnancy, citizenship status, veteran status, sexual orientation, marital status, genetic information or any other characteristic protected by federal, state or local law, and (f) do not contain material that is unlawful or in violation of or contrary to the laws or regulations in any jurisdiction where the Statement and Video were created. I further represent and warrant that I created the Statement and that I created the Video and, to the extent I received assistance in the creation of the Video, I have all rights necessary to submit the Video in connection with the Program, including permission to do so from the individual(s) who assisted in the creation of the Video, and to grant the rights provided for herein. I further represent and warrant that, if a recognizable individual other than myself appears in either the Statement or Video, I have permission from that individual to submit the Statement and/or Video in connection with the Program and have secured rights from that individual necessary to grant the rights provided for herein. If the Foundation and/or RSM so request(s), I will provide evidence in a form acceptable to the Foundation and/or RSM of the grant of rights by any of the foregoing individuals. I further represent and warrant that I created the Statement and Video myself without the use of material from preexisting written or visual works or assistance from AI, including but not limited to generative AI writing assistants or video creators.
5. TO THE MAXIMUM EXTENT PERMITTED BY LAW AND IN CONSIDERATION FOR MY PARTICIPATION IN THE PROGRAM, I, INDIVIDUALLY, AND ON BEHALF OF MY HEIRS, SUCCESSORS, ASSIGNS, AND PERSONAL REPRESENTATIVES, HEREBY RELEASE, ACQUIT, AND FOREVER DISCHARGE AND INDEMNIFY AND HOLD HARMLESS THE FOUNDATION AND

RSM AND ALL OF THEIR RESPECTIVE PARENT COMPANIES, AFFILIATES, SUBSIDIARIES, VENDORS, PRIZE SUPPLIERS, ADVERTISING AND PROMOTION AGENCIES, CONTRACTORS, AND ANY OTHER ENTITY INVOLVED IN THE DEVELOPMENT OR ADMINISTRATION OF THE PROGRAM AND ALL OF THEIR RESPECTIVE PARTNERS, PRINCIPALS, OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, REPRESENTATIVES, AGENTS, SUCCESSORS, HEIRS, ASSIGNS, AND RELATED PERSONS AND EVERY PERSON ACTING BY, THROUGH, UNDER, OR IN CONCERT WITH ANY OF THE FOREGOING ("**RELEASED PARTIES**") FROM ALL CAUSES OF ACTION, CLAIMS, DEMANDS, LIABILITIES, SUITS, CONTRACTS, DEBTS, MONETARY SUMS, DAMAGES, LOSSES, COSTS, INJURIES, AND RIGHTS OF ANY KIND OR NATURE WHATSOEVER, IN LAW OR EQUITY, INCLUDING, BUT NOT LIMITED TO, INVASION OF PRIVACY (UNDER APPROPRIATION, INTRUSION, PUBLIC DISCLOSURE OF PRIVATE FACTS, FALSE LIGHT IN THE PUBLIC EYE, OR OTHER LEGAL THEORY), DEFAMATION, SLANDER, LIBEL, VIOLATION OF RIGHT OF PUBLICITY, INFRINGEMENT OF TRADEMARK, COPYRIGHT, OR OTHER INTELLECTUAL PROPERTY RIGHTS, ALL ECONOMIC DAMAGES, EXPENSES OF ANY KIND (INCLUDING WITHOUT LIMITATION ATTORNEYS' FEES), LOSS OF BUSINESS OPPORTUNITIES, EMBARRASSMENT, MENTAL ANGUISH, LOSS OF CONSORTIUM OR COMPANIONSHIP OR SERVICES, LOSS OF EMPLOYMENT, PERSONAL INJURY, DEATH, OR DAMAGE TO OR LOSS OF PROPERTY ARISING OUT OF OR INCURRED AS A RESULT OF MY PARTICIPATION IN THE PROGRAM, MY APPLICATION (AS DEFINED IN THE TERMS), MY ACCEPTANCE, USE, OR MISUSE OF THE SCHOLARSHIP, AND ANY ASPECT OF ANY OF THE FOREGOING, WHETHER EXISTING NOW OR THAT LATER MAY ACCRUE IN FAVOR OF ME OR ANY PERSON WHO MAY OR COULD ASSERT ANY CLAIM ON BEHALF OF OR THROUGH ME (INCLUDING MY HEIRS, SUCCESSORS, ASSIGNS, AND PERSONAL REPRESENTATIVES).

6. I agree to indemnify, defend (at the Released Parties' option), and hold the Released Parties harmless against all damages, losses, costs and injuries of any kind including, but not limited to, all economic damages, expenses, costs of any kind and attorneys' fees, arising out of or related to a breach by me of the representations, warranties and covenants in this Affidavit.
7. In delivering and accepting the consideration provided for herein and in executing this Affidavit, I intend that the releases herein will be effective as a full and final release. I acknowledge and agree that these waivers of rights are essential and material terms of this instrument, and that the Foundation would not allow me to receive a Scholarship without such waivers.
8. If I am a resident of California, I expressly agree that I am relinquishing and waiving every right or benefit that I may have under Section 1542 of the Civil Code of the State of California to the full extent that I may waive such right or benefit pertaining to the subject matter of this instrument. Section 1542 provides as follows:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

I acknowledge and agree that these waivers of rights under California Civil Code Section 1542 are essential and material terms of this instrument, and that the Foundation would not have entered into this Affidavit without such waivers.

9. I hereby expressly grant to the Foundation and RSM and their respective parent companies, affiliates, and subsidiaries, and all of their respective partners, principals, officers, directors, employees, agents, representatives, successors, assigns, licensees and other related persons or entities, the irrevocable, perpetual, unrestricted, royalty-free, transferable, sub-licensable, unlimited right and permission to exhibit, display, use, reuse, publish, copy, transmit, distribute, modify, combine with other information or materials, create derivative works based on, communicate to the public, in whole or in part, in any media form, manner, or jurisdiction whatsoever, now known or in the future invented, without further compensation and with no right of prior approval by me, my name, photograph, biographical information, opinions, voice, city, state and/or

any other likeness for trade, advertising, promotional and any other lawful purpose without any additional consideration or compensation to me other than the Scholarship. (Tennessee residents are not required to consent to publicity release. **If you are a Tennessee resident and do not consent to the publicity release provisions, please initial here: _____.**)

10. I hereby irrevocably grant, transfer, convey and assign to the Foundation and RSM the entirety of the rights in and to my Application, including the Statement, Video and other components of my Application as applicable, all renewals and extensions of copyright, and the right to secure copyright registrations thereto in perpetuity, including, without limitation, the rights described above. I waive all moral rights in and to the Statement, Video, and other components of my Application in favor of the Foundation and RSM (and anyone authorized by the Foundation or RSM to use such Statement and Video), and I will have no right to review or approve any use of the Statement, Video, or other components of my Application as provided for herein and no right to any payment. I acknowledge that the Foundation and RSM will not be obligated to use the Statement, Video or other components of my Application and that the Foundation and RSM, each in their sole discretion, have the right to refrain from using the Statement, Video, and other components of my Application. The Foundation and RSM will not incur any liability whatsoever to the extent the Foundation and/or RSM chooses to refrain from any exploitation of its rights hereunder.
11. To the extent permitted by law, all issues and questions concerning the construction, validity, interpretation, and enforceability of this Affidavit, or my rights and/or obligations or those of Released Parties in connection herewith or otherwise relating to the Program or Scholarship will be governed by, and construed in accordance with, the laws of the State of Illinois without giving effect to any choice of law or conflict of law rules (whether of the State of Illinois or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Illinois. Any legal proceedings arising out of this Affidavit, the Program, or my use of the Scholarship must be resolved exclusively by the United States District Court for the Northern District of Illinois or the appropriate Illinois state court located in Cook County, Illinois, and I expressly and irrevocably consent to the mandatory and exclusive jurisdiction in such courts with respect to such legal proceedings.
12. I agree that if any provision of this Affidavit is deemed to be unenforceable and/or void, the remainder of this Affidavit will not be affected thereby and will be fully enforceable.
13. I am legally competent to sign this Affidavit, and I understand that the representations contained in this Affidavit are contractual and not mere recitals. I have fully informed myself of and understand the contents of this Affidavit and I have signed this document of my own free will.

Signature: _____

Date Signed: _____