

Spring 2026 Crowe National Case Competition

Official Rules

NO PURCHASE NECESSARY TO ENTER OR WIN. A PURCHASE DOES NOT INCREASE YOUR CHANCES OF WINNING. VOID WHERE PROHIBITED. SPRING 2026 CROWE NATIONAL CASE COMPETITION (“Promotion”) begins on March 2, 2026, at 8:00 a.m. Central and ends at 11:59 p.m. Central on March 30, 2026 (“Promotion Entry Period”). The Promotion contains a skill competition that allows individuals to submit their solution (via recorded video) to the case study problem. The computer clock of the Sponsor (defined below) is the official time-keeping device in the Promotion.

ELIGIBILITY: The Promotion is open only to individuals who are currently enrolled as a university student in a U.S. university, who are legal residents of the fifty (50) United States (excluding Puerto Rico) and the District of Columbia, and who are eighteen (18) (except 19 in Alabama and Nebraska and 21 in Mississippi) years of age or older at the time of Promotion registration. Current or previous Crowe interns, employees, officers, and directors of Crowe LLP (“Sponsor”) and any of its subsidiaries and affiliates (collectively, “Promotion Parties”) as well as their immediate families (parent, child, sibling, spouse, and their respective spouses, regardless of where they reside) and persons living in the same households as such individuals (whether related or not) are not eligible to participate in the Promotion. By participating in the Promotion, you release, discharge, and hold harmless Promotion Parties, their respective parents, affiliates, subsidiaries, retailers, advertising and promotion agencies, and the respective officers, directors, employees, and agents of each of the foregoing, from any and all damages whether direct or indirect, which may be due to or arise out of participation in the Promotion or any portion thereof. By participating, you agree to these Official Rules and to the decisions of the judges and Sponsor, which are final and binding in all respects. Void where prohibited by law, rule, or regulation. All federal, state, and local laws and regulations apply.

1. **TIMING:** The Promotion will consist of three (3) phases, as detailed below:
 - **Promotion entry period:** Begins on March 2, 2026, at 8:00 a.m. Central and ends at 11:59 p.m. Central on March 30, 2026.
 - **First-round notification and judging period:** Begins at or about noon Central on April 8, 2026, and ends at 5:00 p.m. Central on April 15, 2026.
 - Case Distribution to Student Participants: April 6, noon Central
 - First-Round Submissions Due: April 8, noon Central
 - First-Round Judging Forms Collected from Judges: April 9, noon Central through April 14, noon Central
 - First-Round Judging Results tabulated and organized – April 15
 - **Final-round notification and judging period:** Finalists will be announced on April 17, 2026. The Final-Round Presentations will be conducted via Zoom on or about April 22, 2026. Final round winners will be announced on or around April 22, 2026.

HOW TO ENTER THE PROMOTION: To enter the Promotion, each team member (entrant) must fill out a registration form at <https://careers.crowe.com/event/698b6d6d1ea287dbe76bf62f/Spring-2026-Crowe-National-Case-Competition> during the Promotion Entry Period; provide an agreed upon unique team name; and disclose how many people will be on their team (including themselves). Each team should consist of at least two (2) and no more than four (4) students. Registration is not complete until all team members have completed an individual registration form by March 30, 2026, 11:59 p.m. Central. Each team member needs to register. Entries that do not adhere to these Official Rules as determined by Sponsor, in its sole discretion, will be considered void. **Limit of one (1) Entry per person, per email address**, throughout the Promotion Entry Period.

2. **REQUIREMENTS FOR ENTRIES:** As determined by Sponsor in its sole discretion, entries may not contain any content that uses, or encourages, promotes, facilitates, or instructs others to use, the Promotion or Crowe Site for any illegal, harmful, fraudulent, infringing, or offensive use, or to transmit, store, display, distribute, or otherwise make available content that is illegal, harmful, fraudulent, infringing, or offensive. Prohibited activities or content include:
 - **Illegal, harmful, or fraudulent activities.** Any activities that are illegal, that violate the rights of others, or that may be harmful to others or Crowe operations or reputation, including disseminating, promoting, or facilitating child pornography, offering, or disseminating fraudulent

goods, services, schemes, or promotions, make-money-fast schemes, ponzi and pyramid schemes, phishing, or pharming.

- **Infringing content.** Content that infringes or misappropriates the intellectual property or proprietary rights of others.
- **Offensive content.** Content that is defamatory, obscene, abusive, invasive of privacy, or otherwise objectionable, including content that constitutes child pornography, relates to bestiality, or depicts nonconsensual sex acts.
- **Harmful content.** Content or other computer technology that may damage, interfere with, surreptitiously intercept, or expropriate any system, program, or data, including viruses, trojan horses, worms, time bombs, or cancelbots.

3. WINNER JUDGING CRITERIA – FOR BOTH FIRST ROUND AND FINAL ROUND

Content	Points made clearly and supported with data and research
	Proposed solutions / recommendation(s) clearly outlined along with anticipated impact and results
	Clear overall approach and strategy – recommendations tie together
Creativity & Applicability	Creativity (originality and resourcefulness) of recommendations
	Supporting research, facts, data, examples, models, etc. that help to illustrate the different approaches considered and explain the decision behind final recommendation(s)
	Recommendations are supported (with facts, data, examples, models, etc.) to be realistic and effective for addressing the problem
Materials	Graphics or charts used in place of all-text slides when explaining quantitative info
	Consistency with design and transition
	Slides communicate message and support presentation information
	Organized and well-prepared slides
Presentation	Presentation is structured and organized in easy-to-follow format
	Smooth transition between speakers
	All team members engaged in the presentation
	Mindful, convincing, relevant, and clear responses to Q&A (applicable only for finalist Zoom presentations)
	Met time requirements

4. PRIZES/PRIZE RESTRICTIONS: Four (4) Promotion Prizes will be awarded during the Promotion, as detailed below. Prize money will be awarded to individual team members and will be distributed equally among all team members.

- First place prize: \$2,000.00 per team
- Second place prize: \$1,500.00 per team
- Third place prize: \$1,000.00 per team
- Fourth place prize: \$500.00 per team

PRIZE RESTRICTIONS: Limit of one (1) Promotion Prize per team. Crowe anticipates that all Promotion prizes should, barring any *force majeure* event¹ or any circumstances beyond the reasonable control of Crowe, be fulfilled approximately six (6) to eight (8) weeks after the Promotion has ended. Prizes will be awarded only upon winner redemption, confirmation, verification, and final approval by Sponsor. No substitution, transfer of any prize, or cash alternative is permitted, except by Sponsor who reserves the right, in its sole discretion, to substitute a prize of equal or greater value, if prize, or portion of prize, becomes unavailable. Promotion Parties are not responsible for late, lost, stolen, damaged, delayed, or undelivered prizes.

FUTURE EMPLOYMENT WITH THE SPONSOR IS NOT GUARANTEED AS A RESULT OF PARTICIPATING IN OR WINNING THE CROWE NATIONAL CASE COMPETITION. ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE HEREBY DISCLAIMED BY THE PROMOTION PARTIES AND ALL ASSOCIATED PARTIES IN RELATION TO PRIZE FULFILLMENT. ALL PRIZE DETAILS ARE AT SPONSOR'S SOLE DISCRETION. ANY COSTS AND EXPENSES ASSOCIATED WITH PRIZE ACCEPTANCE, DELIVERY, AND USE NOT SPECIFIED HEREIN AS BEING PROVIDED ARE WINNERS' SOLE RESPONSIBILITY.

THE PROMOTION PARTIES SHALL NOT HAVE ANY RESPONSIBILITY OR LIABILITY WHATSOEVER FOR ANY PROPERTY LOSS, DAMAGE, PERSONAL INJURY, OR DEATH, IN CONNECTION WITH PRIZE PURSUANT TO THE CASE COMPETITION AND/OR ANY PERSON'S PARTICIPATION IN THE CASE COMPETITION.

EXCEPT WHERE PROHIBITED BY LAW, RULE, OR REGULATION, WINNERS ARE RESPONSIBLE FOR ANY APPLICABLE LICENSE, TITLE, TAXES, REGISTRATION, TRAVEL, AND TRANSPORTATION COSTS AND EXPENSES, DESTINATION CHARGES AND OTHER FEES ASSOCIATED WITH PRIZE CLAIMING, ACCEPTANCE, DELIVERY AND RECEIPT, AND USE.

PROMOTION PARTIES SHALL HAVE NO RESPONSIBILITY OR LIABILITY TO A WINNER OR POTENTIAL WINNER WHO IS UNABLE OR UNAVAILABLE TO ACCEPT OR UTILIZE A PRIZE, IN WHOLE OR IN PART, AS DESCRIBED HEREIN.

5. **LICENSE/ASSIGNMENT OF INTELLECTUAL PROPERTY RIGHTS:** Each winner hereby expressly grants to the Promotion Parties and their respective designees all rights to use and publish his/her name, likeness (photographic or simulated), voice, and state of residence for all purposes, including without limitation, advertising, marketing, promotional, and publicity purposes in connection with this Promotion ("Advertising"), in any and all media now or hereafter devised, worldwide in perpetuity, without any form of notice or any amount or kind of compensation or permission, except where prohibited by applicable law.² All copyright, trademark or other intellectual property rights in such Advertising shall be owned by Sponsor and/or its licensors, and each winning participant hereby disclaims and waives any claim of right to such Advertising. Such Advertising shall be solely under the control of Sponsor and/or its licensors, and each winner hereby waives any claim of control over the Advertising content as well as any possible claims of misuse of such winning recipient's name, likeness, or voice under contract, tort, or any other theory of law.
6. **GENERAL:** The Promotion Parties do not assume any responsibility for any disruption in the Promotion including but not limited to the failure or interruption of any internet service provider. In the event there is a discrepancy or inconsistency between disclosures and other statements contained in any Promotion materials and the terms and conditions of these Official Rules, these Official Rules shall prevail, govern, and control. In no event will more prizes be awarded than those listed in Rule No. Four (4). All federal, state, and local laws and regulations apply. All decisions as to these Official

¹ *Force majeure* is defined as any cause directly attributable to acts, events, nonhappening's, omissions, accidents, beyond the reasonable control of the Promotion Parties, including but not limited to: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, or generalized lack of availability of raw materials or energy.

² This release does not apply to entrants in Tennessee, unless such permission is voluntarily granted through separate express permission.

Rules and interpretations thereof are exclusively within the sole discretion of the Promotion Parties and may be changed from time to time without notice. To the extent permissible under applicable law, the Promotion Parties reserve the right to cancel or modify the Promotion at any time without notice. A potential winner may be requested to provide the Sponsor with proof that the potential winner is the authorized account holder of the email address, social media handle, etc. associated with the winning Entry. If, in Sponsor's sole determination, a dispute cannot be resolved, the Entry will be deemed ineligible. Entries generated by a script, macro, or other automated means will be disqualified. Entries that are incomplete, garbled, or corrupted are void and will not be accepted.

7. **RELEASE:** All participants, as a condition of participation in this Promotion, agree to release, hold harmless, and indemnify the Promotion Parties from and against any and all liability, claims, damages, or actions of any kind whatsoever for injuries, damages, or losses to persons or property which may be sustained, in whole or in part, directly or indirectly, in connection with (i) participation in any aspect of the Promotion, (ii) the receipt, ownership or use of the prize awarded, including any travel associated with any prize, (iii) participant's registration material on any related website, or (iv) any typographical or other error in these Official Rules, without resort to any form of class action; and (v) in no event will you be entitled to receive attorneys' fees. BY ENTERING THE PROMOTION, YOU AGREE TO RELEASE, DISCHARGE AND HOLD HARMLESS PROMOTION PARTIES AND THE RESPECTIVE OFFICERS, DIRECTORS, AND AGENTS OF EACH, FROM ANY AND ALL LIABILITY FOR ANY INJURY, LOSS, OR DAMAGE OF ANY KIND TO PERSONS, INCLUDING DEATH, AND PROPERTY, WHETHER DIRECT OR INDIRECT, WHICH MAY BE DUE TO OR ARISE OUT OF PARTICIPATION IN THE PROMOTION. YOU ALSO WAIVE ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.
8. **DISCLAIMER:** Promotion Parties are not responsible for printing or typographical errors in these Official Rules or in any Promotion-related materials. Sponsor reserves the right, in its sole discretion, to disqualify any individual that tampers with the entry process. Sponsor also reserves the right to terminate, suspend, cancel, or modify the Promotion due to any reason, including infection by computer virus, bugs, tampering, fraud, unauthorized intervention, technical failures, or other causes that may corrupt or impair the integrity, fairness, or proper play of the Promotion. Promotion Parties are not responsible or liable for any events which may cause errors and/or the Promotion to be stopped, including but not limited to any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to, or alteration of, entries, nor are they responsible for any problems or technical malfunction of any telephone, network or telephone lines, computer online systems, servers, or cable, satellite, or Internet Service Providers, computer equipment, software, or any other failure of any email or entry to be received by Sponsor on account of technical problems, human error or traffic congestion on the Internet or at any website, or any combination thereof, including any injury or damage to yours or any other person's computer relating to or resulting from participation in this Promotion or downloading any materials in this Promotion. Promotion Parties are not responsible for computer, mechanical, technical, electronic, network, or other errors or problems, including any errors or problems that may occur in connection with the administration of the Promotion, the processing of Entries, or in any other Promotion-related materials. Promotion Parties may stop you from participating in this Promotion if you violate Official Rules or act, in Sponsor's sole discretion: (a) in a manner Sponsor determines to be not fair; (b) with an intent to annoy, threaten, or harass any other Entrant or the Sponsor; or (c) in any other disruptive manner.

CAUTION: ANY ACT OR ATTEMPT BY AN ENTRANT TO DELIBERATELY DAMAGE ANY WEBSITE OR UNDERMINE THE LEGITIMATE OPERATION OF THIS PROMOTION IS A VIOLATION OF CRIMINAL AND CIVIL LAWS. SHOULD SUCH AN ATTEMPT BE MADE, PROMOTION PARTIES RESERVE THE RIGHT TO SEEK DAMAGES AND OTHER REMEDIES (INCLUDING ATTORNEYS' FEES) FROM ANY SUCH INDIVIDUAL(S) TO THE FULLEST EXTENT PERMITTED BY LAW.

9. **OFFICIAL RULES:** These Official Rules govern the Promotion. To the extent that these Official Rules differ in any way from description of the Promotion that has been given by any other person or entity, whether verbally or in writing, these Official Rules shall govern and control.

10. **CHOICE OF LAW AND JURISDICTION:** Except where prohibited, all issues and questions concerning the construction, validity, interpretation, and enforceability of these Official Rules, or the rights and obligations of entrants or winners, Sponsor, and Administrator in connection with this Promotion, shall be governed by, and construed in accordance with, the laws of Illinois, without giving effect to any choice of law or conflict of law rules or provisions (whether of Illinois or any other jurisdiction), which might otherwise cause the application of the laws of any jurisdiction other than Illinois. Any action seeking legal or equitable relief arising out of or relating to the Promotion or these Official Rules shall be brought only in the courts located in Chicago, Illinois. You hereby irrevocably consent to the personal jurisdiction of said courts and waive any claim of forum nonconvenience or lack of personal jurisdiction they may have.
11. **PRIVACY:** Except as noted in these Official Rules, information collected for this Promotion is used only for the purpose of Promotion administration and winner notification and will not be reused, sold, or shared in any manner by the Promotion Parties or any third parties unless you have elected to receive additional information or promotional material from the Sponsor, or a third party. By participating in the Promotion, participant agrees to all of the terms and conditions of the Sponsor's Privacy Policy, which is available at <https://www.crowe.com/privacy-policy>. In the event of any discrepancy between the Sponsor's Privacy Policy and these Official Rules, these Official Rules shall control and govern.
12. **TAX INFORMATION:** All federal, state, local, and other taxes and levies on prizes and any other costs and expenses associated with prize acceptance and use not specified herein as being provided, are the sole responsibility of the applicable winner. **POTENTIAL WINNERS SHOULD CONSULT WITH HIS OR HER TAX ADVISERS REGARDING THE PRIZE AND APPLICABLE TAXES.**

SPONSOR: Crowe LLP

ADMINISTRATOR: 225 West Wacker Drive, Suite 2600, Chicago, IL, 60606 United States