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Quick Reference Guide (QRG) – DART on Research Portal

Overview

The purpose of this QRG is to provide users with instructional information on the use of DART on Research Portal. DART on Research Portal is an online resource library that provides access to financial, sustainability, and corporate reporting literature. Updated every business day, DART on Research Portal contains material from regulators and standard setters, in addition to Deloitte's own and other interpretive guidance and publications.

DART on Research Portal is accessible and searchable by anyone on the internet. Some of its content is available for free, including all Deloitte-authored newsletters. However, only subscribers have access to advanced features as well as premium content, which includes International, UK and US standards and literature and Deloitte's interpretive guidance on standards. For more information about what is included in each subscription package, review the Subscribe to DART on Research Portal page.

DART on Research Portal also introduces Research Assistant, a search and generative artificial intelligence (GenAI) powered research capability, to US GAAP content subscribers. Research Assistant can answer research questions, summarize relevant guidance, and direct subscribers to underlying source materials, including Deloitte publications, FASB standards, and SEC rules and regulations. Subscribers are expected to use their own professional judgment; Research Assistant does not replace professional judgment. See page 10 for more information.

Technical Support

By email	dart@deloitte.com
Telephone	+1-615-738-2907 or +1-800-877-0145

Table of Contents

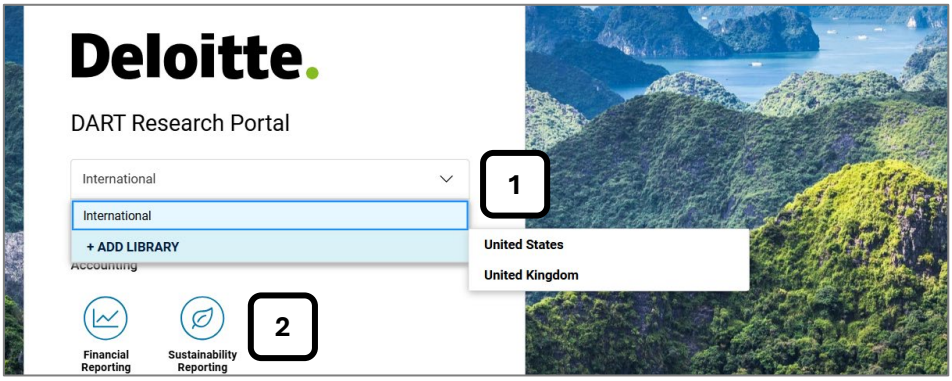
Getting Started	**Page 2**
Search Functionality	**Page 4**
Research Tools: My Research Dashboard, Annotations (highlights), Bookmarks and Sharing Content	**Page 7**
Research Assistant (requires a US GAAP subscription)	**Page 10**
FASB-specific research tools (requires a US GAAP subscription)	**Page 13**

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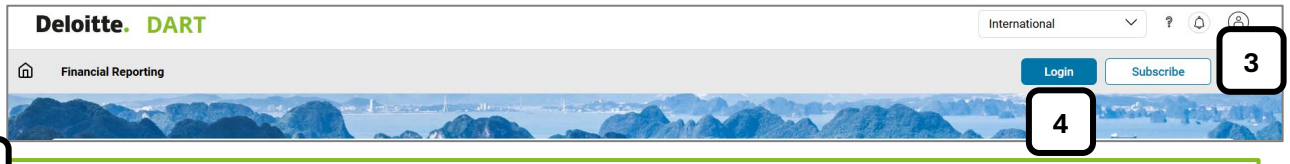
Quick Reference Guide (QRG) – DART on Research Portal

Getting Started



1 Access DART on Research Portal here. From the home page, select the geographical library from the dropdown. To add a library to the dropdown, click '+ADD LIBRARY' and select the geographical library.

2 Next, select the type of content you want to research to navigate to the catalog.



3 If you already have a legacy DART/DART on Research Portal subscription, proceed to step 4.

To access advanced features and premium content, including International, UK and US standards and Deloitte's interpretive guidance on those standards, a subscription is necessary. If you do not have a legacy DART/DART on Research Portal subscription and would like to subscribe, click the 'Subscribe' button in the top-right corner of any screen in DART on Research Portal and follow all steps.

Upon completing the subscription process, you will receive a welcome email from donotreply@deloitte.com. Follow the steps in the email to complete the new user registration process. If you have not received the welcome email, please check your spam folders and then contact Technical Support.

Note: Some content in DART on Research Portal is available for free, including all Deloitte-authored newsletters. If you do not wish to subscribe, proceed to page 3 of this QRG.

4 After completing the new user registration process, click the 'Login' button in the top-right corner of any screen and log in with your DART on Research Portal credentials.

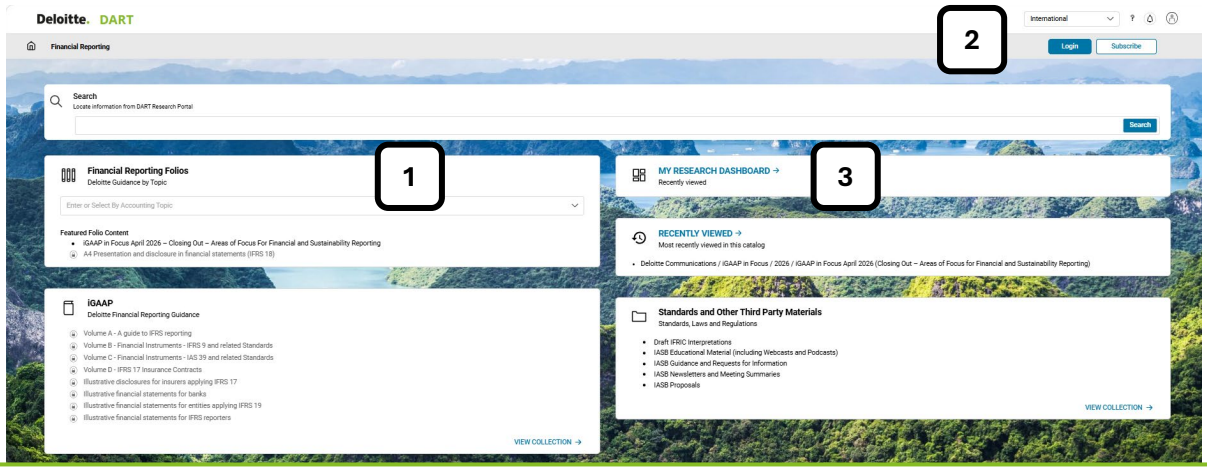
Note: If you need to reset your password, select 'Forgot Password' on the login page and follow the instructions in the pop-up window to continue.

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Quick Reference Guide (QRG) – DART on Research Portal

Getting Started (continued)



1 The DART on Research Portal landing page for each catalog is divided into several sections called collections. While the content differs depending on which catalog you are viewing, the organization of the landing page generally remains the same across all libraries. Click the hyperlink of the content you'd like to view or click 'VIEW COLLECTION' to navigate to all content in the collection.

The following collections are available in catalogs within International, United Kingdom, and United States content libraries:

- **Folios:** Topic-based organization of the Deloitte guidance and related materials.
- **Deloitte guidance (iGAAP, GAAP in the UK, and US roadmaps):** Deloitte-authored interpretations and practical guidance that help explain and apply standards in a clear and accessible manner.
- **Newsletters, alerts, and announcements:** Deloitte publications providing updates on standard-setting activities, regulatory developments, and industry-specific insights.
- **Standards and other third-party materials:** Official standards, laws, and regulations presented in their original published format.

Available only within the US content library:

- **News:** Curated links to financial reporting news articles, providing convenient access to relevant industry developments and emerging topics.

Note: Content that has a lock icon next to it is available to subscribers only. If you have a subscription, ensure you are logged in to view the content.

2 Switch between libraries and catalogs using the drop down in the top-right corner of the screen.

3 My Research Dashboard is available to subscribers. This is where you can view annotations, bookmarks, and history of previously viewed items. Refer to page 8 to learn more about annotations and bookmarks.

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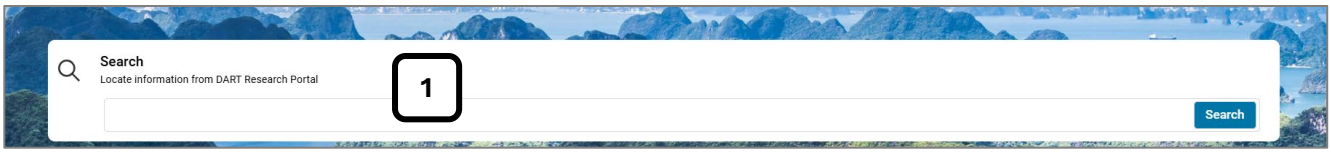
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Quick Reference Guide (QRG) – DART on Research Portal

Search Functionality

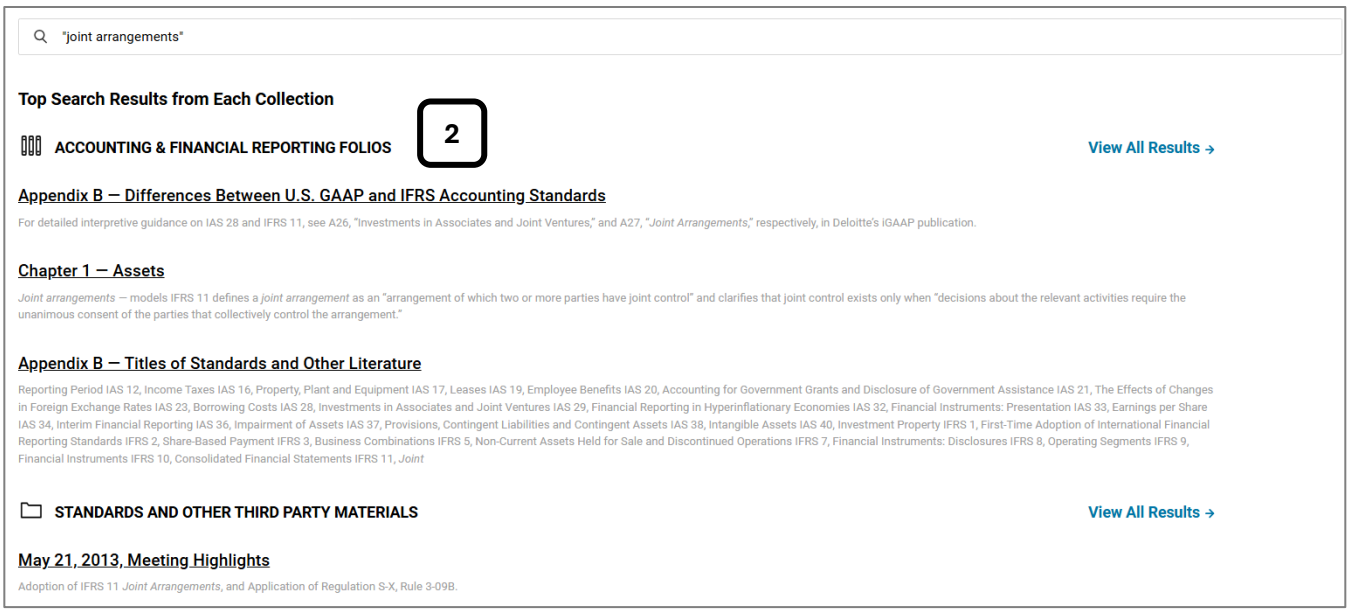
The objective of this section is to describe the search functionality in DART on Research Portal, to find topics or pages quickly. Additionally, this section explains how to refine search results using badges and toggles and includes leading practices for searching within the platform. If you are researching US GAAP, refer to page 10 to learn about Research Assistant, a GenAI-enabled research functionality available for US GAAP content subscribers.

Catalog Search



1

To search the catalog you are in (for example, the Financial Reporting catalog in the International library), enter a term in the search bar on the landing page and click ‘Search’.



2

The top three search results from each of the collections will be displayed. If the content you are looking for is within the top three results, click into the content to view it. Alternatively, click ‘View All Results’ next to a specific collection to view a complete list of results within the collection. After clicking ‘View All Results’, leverage the badges and toggles to further narrow your search results as discussed on page 5.

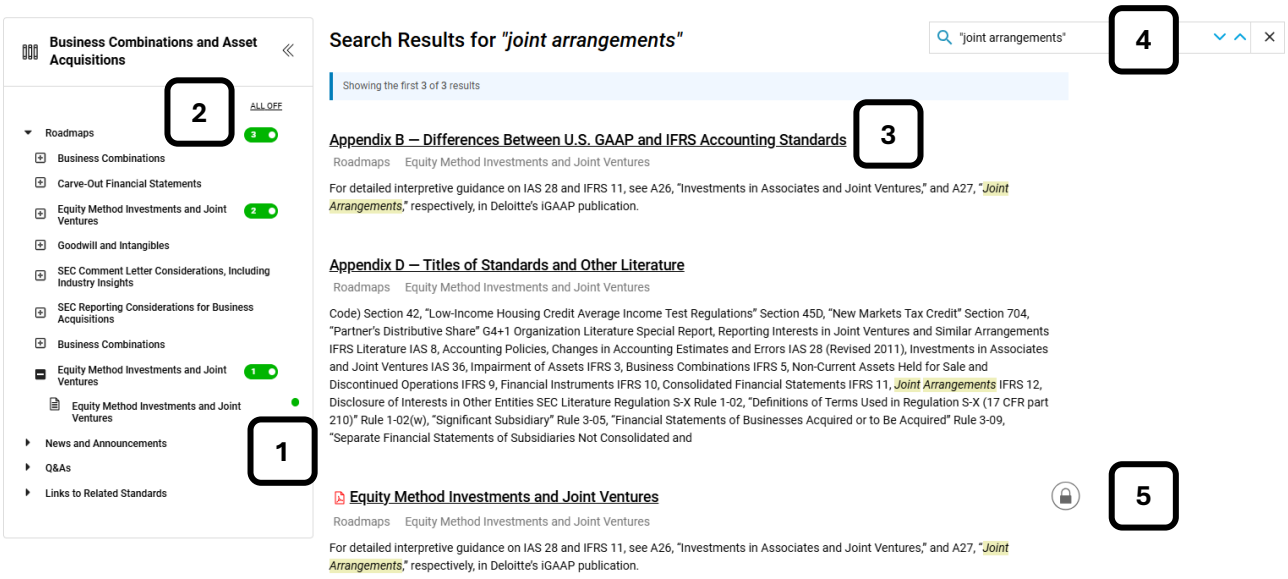
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Quick Reference Guide (QRG) – DART on Research Portal

Search Functionality (continued)

Badges and Toggles



1 Badges (3) next to the sections show how many articles within the section include search results. Dots indicate which specific article(s) include the searched term or phrase results.

2 Toggle (3) badges off to exclude the search results included in that specific section or resource. Badges are toggled on by default. When toggled off, the badge changes to gray, and the number of results moves to the right side of the toggle.

3 To access the content, click the hyperlink.

4 You can also perform a search directly in a collection by using the search bar in the top-right corner of the screen when you are in a collection. This will return search results for the collection you are in, compared to the catalog search that returns results for the entire catalog.

5 Note that premium content may be locked if you are not logged in as a subscriber or have not subscribed. Locked content is indicated by a lock next to the link.

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Search Functionality (continued)

Leading Practices for Refined Search Results

Tip #1: If search does not return any results:

- Check your spelling
- Avoid special characters such as em-dash (–), ;, /, minus sign, &, etc.
- Try more general words
- Try different words that mean the same thing

Tip #2: If search results are too refined:

Use the root word (for example, *manufacture* rather than *manufactured* or *manufacturing*) for broader search results. DART on Research Portal automatically uses stemming to find variations of the root word.

Tip #3: If there are too many results, or search is taking too long:

- Search for a more specific term or search within a portion of a collection for faster results
- DART on Research Portal's default search is weighing results that have all of the words, and more dense/frequent occurrence of what you are searching for (e.g., ***audit control*** will return results that contain both *audit* and *control* that occur most frequently relative to other results).
- Use **Boolean operators** to limit or refine your search results, examples include:

Boolean Operator	Search Term	Result	Illustrative Results
AND	Investment **AND** hedge	Returns all hits that contain both **investment** and **hedge** irrespective of proximity, order, etc.	• Net investment hedge • Achieving hedge accounting for a net investment in a foreign subsidiary • Hedge funds and other private investment pools
OR	Investment **OR** hedge	Returns all hits that contain **investment** or **hedge** or both terms.	• Hedge accounting • External investment pool • Net investment hedge
NOT	Investment **NOT** hedge	Returns hits where the term **investment** is present, but the term **hedge** is not.	• Investment contracts • External investment pools • Registered investment companies
“ ” (quotation marks)	**“**Investment hedge**”**	Returns hits where the exact phrase **investment hedge** is present.	• Net investment hedge

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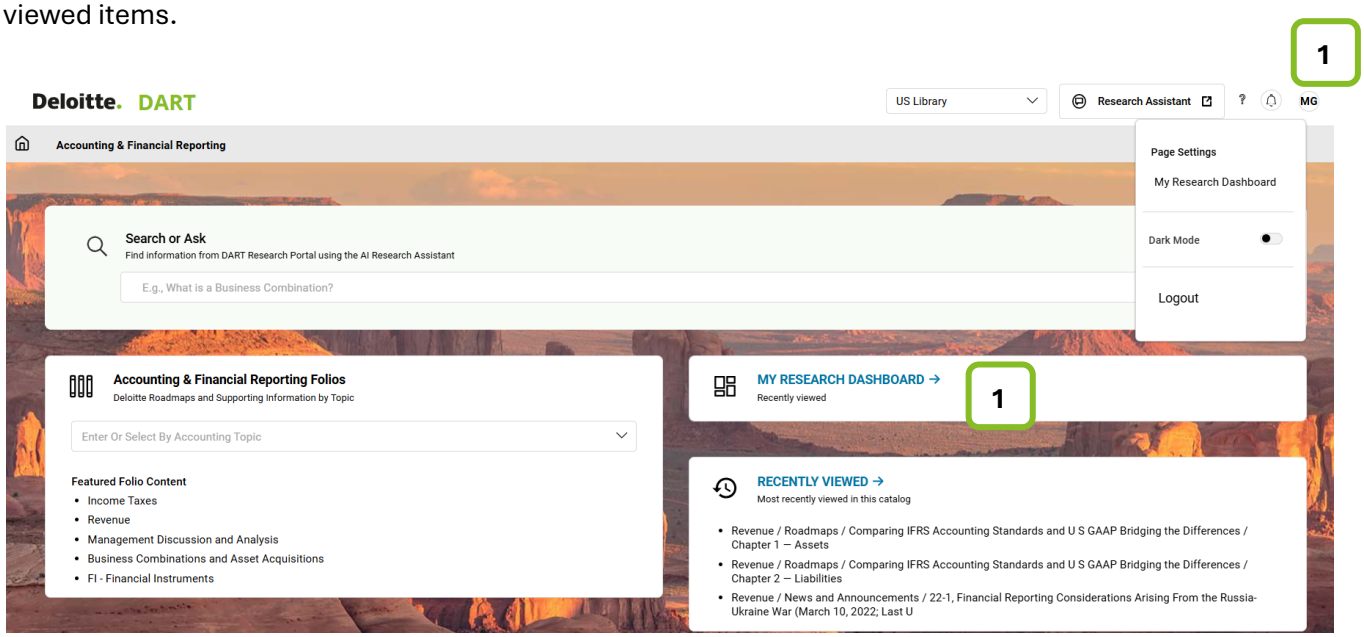
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Quick Reference Guide (QRG) – DART on Research Portal

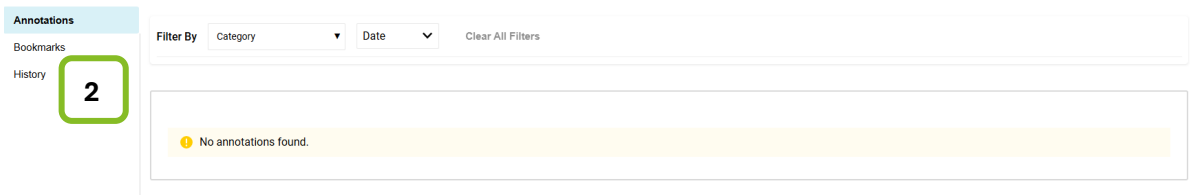
Research Tools

My Research Dashboard – subscriber only

My Research Dashboard is where you can view annotations, bookmarks, and history of previously viewed items.



1 To navigate to My Research Dashboard, either go to the homepage or select the profile button.



2 You can access:

- Annotations (highlights)
- Bookmarks
- History

Within the history tab, you will be able to see 20 previous articles viewed for ease of access.

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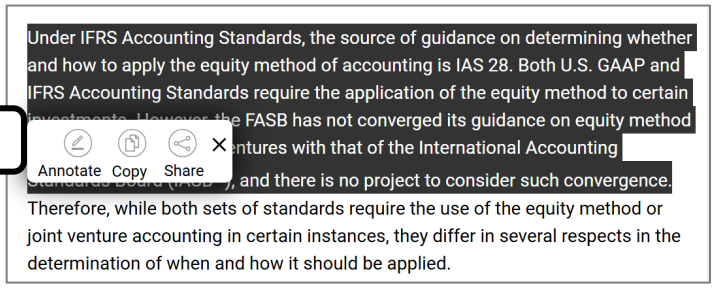
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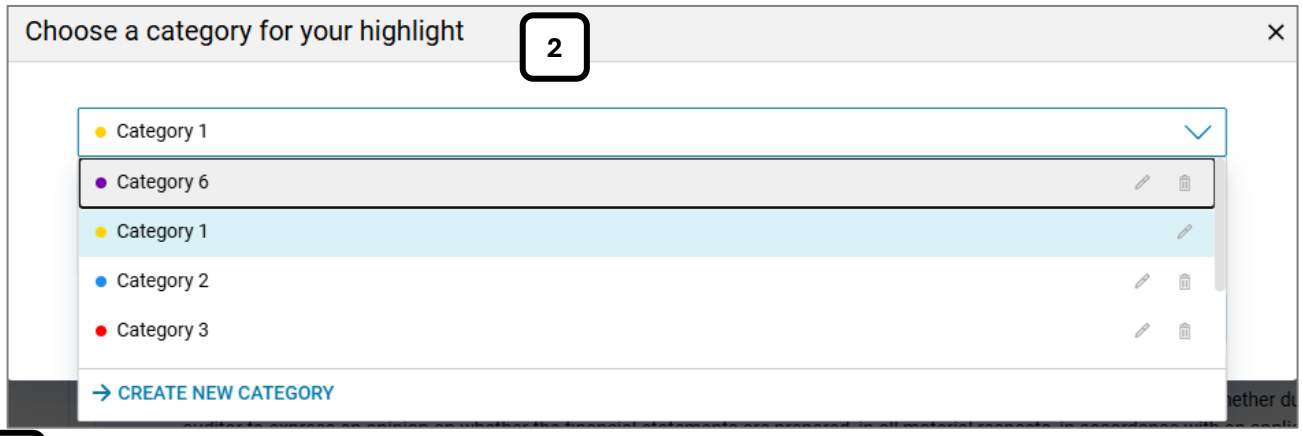
Research Tools (continued)

Annotations (highlight) – subscriber only

Highlighting may be helpful if there is content you want to quickly refer to. To highlight content, complete the following steps:

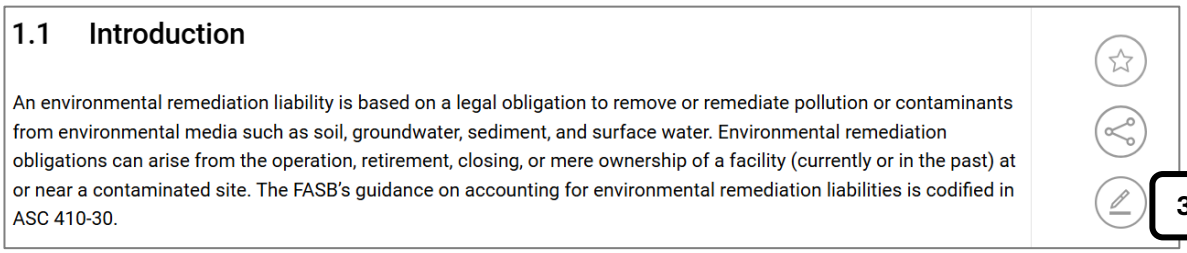


1 Select the text within the article and select 'Annotate'.



2 After selecting 'Annotate', choose from the six default categories that you can rename by clicking the pencil icon on far right or create a new category to help organize your highlights and select 'Save'.

Highlights are saved across sessions, only visible to the subscriber who made the highlights, and do not impact others' views of content.



3 Saved annotations can be accessed through '[My Research Dashboard]' on the DART on Research Portal landing page or within the Annotations Panel available within the article tools.

Note: DART on Research Portal does not support the ability to directly share annotations with others within the site.

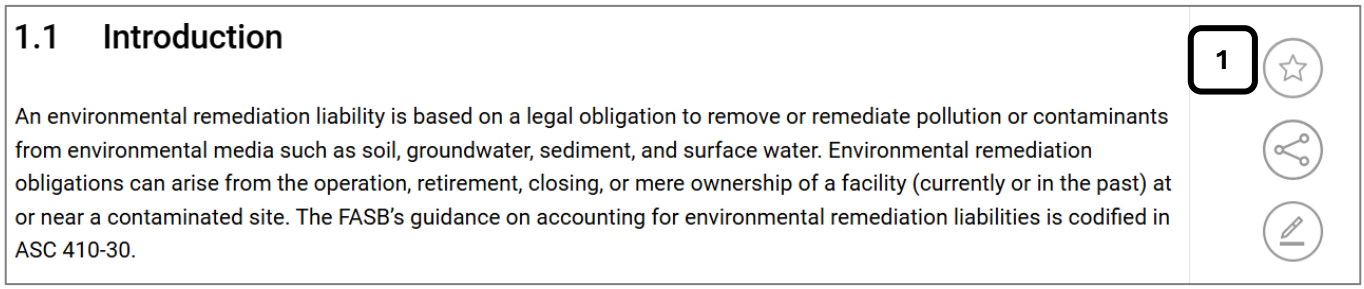
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Research Tools (continued)

Bookmarks – subscriber only

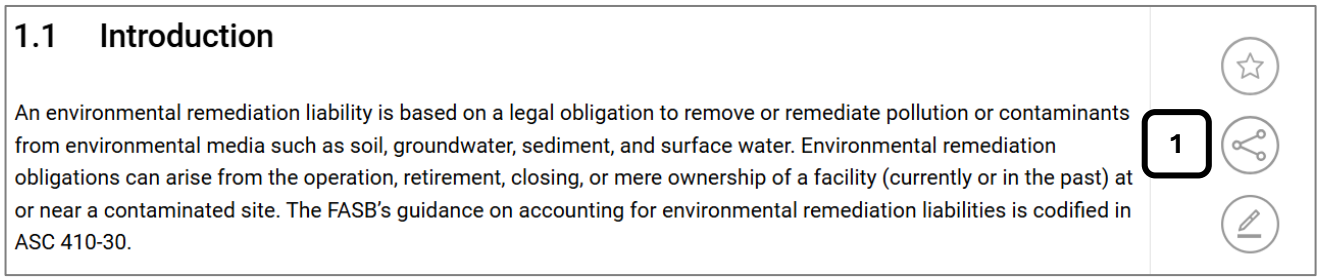


1

Store commonly referred to guidance and documents in the Bookmark feature by selecting the ☆ icon on any article.

All bookmarks can be found within the '[My Research Dashboard]' section of DART on Research Portal.

Sharing Content



1

To share content, select the share icon to the right of the article or highlight text and select the share option in the pop-up window.



2

Select the mail icon to share the article or text by filling out the form that is generated. Alternatively, select the copy button to copy and paste the link to the article.

Note: If premium content is being shared, the recipient of the shared article or text needs to be a subscriber to be able to view it.

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Quick Reference Guide (QRG) – DART on Research Portal

Research Assistant (requires a US GAAP subscription)

Overview

A modern, GenAI-enabled approach

DART on Research Portal introduces **Research Assistant**, a search and generative AI-powered research capability, for US GAAP content subscribers. It can answer research questions, summarize relevant guidance, and direct subscribers to underlying source materials, including Deloitte publications, FASB standards, and SEC rules and regulations for subscribers' review. For Legacy DART subscribers, Research Assistant succeeds DARTbot, the AI-assisted research experience previously available in the legacy DART platform.

What does this mean for you? With Research Assistant, you can:

- ✓ Ask accounting research questions and receive structured responses based on relevant guidance
- ✓ Review summaries of accounting literature across multiple sources, including Deloitte publications, FASB standards, and SEC rules and regulations
- ✓ Move directly from a question to cited source materials for deeper analysis
- ✓ Explore specific accounting topics and understand how guidance applies across sources
- ✓ Accelerate early-stage research as you shape your understanding of an accounting research issue

Important

Research Assistant responses are generated by a generative artificial intelligence system and are not human-authored. While responses may appear conclusive, they may not be error-free; subscribers are responsible for verifying any information provided and should review source documentation when performing accounting research. Subscribers may consider consulting a qualified accounting professional when making accounting decisions.

Research Assistant should be used as a research accelerator. It should not be prompted to create accounting records (for example, journal entries, accounting memos, footnotes), source documentation, or used as a basis for management to establish internal control over financial reporting. Any accounting decisions or documentation that could be considered part of a company's accounting records must be authored by company personnel (or third-party service providers). Its responses are not intended to and may not be used as a work product subject to Deloitte's audit or assurance services.

Research Assistant is ***not*** designed to respond to questions that are:

- **Math-based**
- **Scenario-based**
- **Content date-based**

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Research Assistant (requires a US GAAP subscription) (continued)

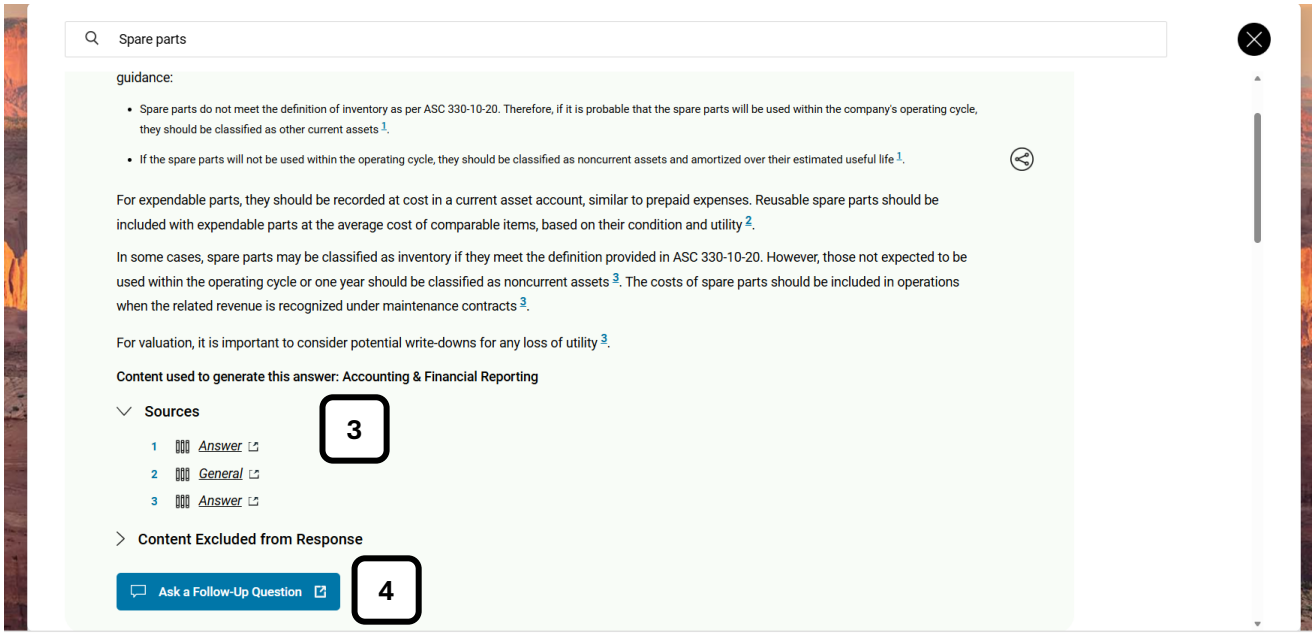
Research Assistant is only available to be used with US GAAP content by US GAAP subscribers; however, catalog search will still function as described on this page without the use of Research Assistant.



1 To simultaneously search within the catalog and Research Assistant, enter a search phrase within the search bar and press the arrow key.

Note: Users must review guidelines and accept the Terms of Use to be able to view Research Assistant responses.

2 You can also navigate to the Research Assistant conversation page by clicking the Research Assistant widget located in the top right-hand corner of the screen throughout DART on Research Portal.



3 DART on Research Portal displays the Research Assistant response powered by GenAI along with the respective citations. **Note:** Research Assistant supports accounting research. You remain responsible for reviewing source materials and applying appropriate judgment.

4 Select 'Ask a Follow-up Question' to continue interacting with the response.

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Quick Reference Guide (QRG) – DART on Research Portal

Research Assistant: leading practices

Leading practices for prompting Research Assistant



Be clear and specific

Ask clear, specific questions to guide Research Assistant. Vague questions can lead to broad or irrelevant responses.

Example: Instead of *"What is the difference between accrual and cash accounting?"*, ask *"How does the application of accrual versus cash accounting impact the financial statements of manufacturing companies under US GAAP?"*



Ask for a specific format

Research Assistant can respond in different formats — bullet points or brief paragraphs — to improve understandability.

Example: Instead of "Explain the components of revenue recognition," ask "List and define the steps to recognizing revenue in bullet points. Include examples of each as sub-bullets."



Iterate and refine

Example: If the initial response is not satisfactory, refine your search and try again. Iterative questioning helps focus on the most useful, relevant information. Also consider whether Research Assistant is the right artificial intelligence (AI) capability to use.

After asking *"What are key concerns for the automotive industry in 2026?"*, iterate: *"What are the key concerns impacting the automotive industry in 2026, specific to its supply chain?"*

Leading practices for interacting with Research Assistant



Stay within DART on Research Portal's content: Responses draw on US Deloitte publications on DART on Research Portal, plus FASB standards and SEC rules and regulations.



Write for readability: Correct spelling, grammar, and punctuation help Research Assistant produce better quality responses.



Ask one question at a time: Research Assistant responds best to a single question. Use its suggested follow-ups for clarity.



Review the sources: Check the underlying sources behind each response to verify its accuracy and completeness.

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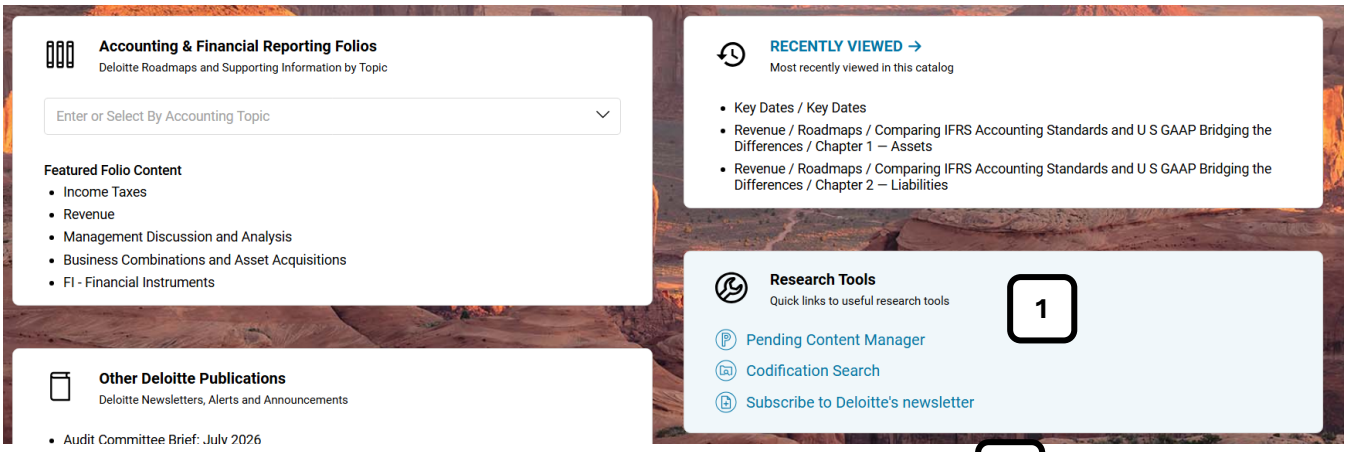
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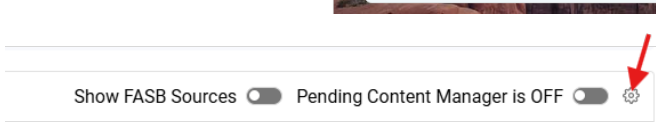
Quick Reference Guide (QRG) – DART on Research Portal

FASB-specific research tools (requires a US GAAP subscription)

Pending Content Manager

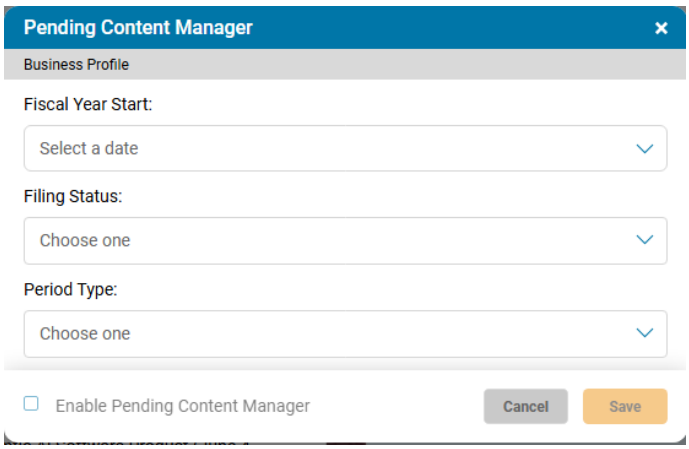
The Pending Content Manager allows you to view a version of the FASB codification that only includes the guidance that applies to your entity.





By default, the Pending Content Manager is turned off but the filter criteria can be modified via:

1. The Pending Content Manager link within the Research Tools section of the US Accounting & Financial Reporting catalog landing page.
2. The Pending Content Manager settings button available on all articles within the FASB Codifications Manual.



In the Pending Content Manager settings window, edit your stored user profile (fiscal year start, filing status, period type, and standards early adopted) to automatically collapse any inapplicable pending or current codification content.

Save the settings to enable Pending Content Manager.

To turn Pending Content Manager on or off, use the Pending Content Manager toggle available on all articles within the FASB Codifications Manual.

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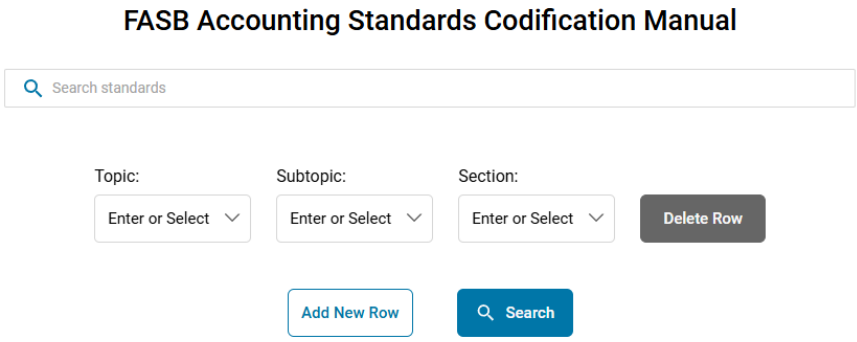
Quick Reference Guide (QRG) – DART on Research Portal

FASB-specific research tools (requires a US GAAP subscription) (continued)

Show FASB Sources

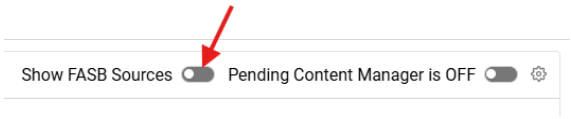
Filtering FASB content searches

When browsing the FASB Codifications Manual, use the codification filter available on the publication landing page to select the codification topic, subtopic, or section number. Up to five filters can be applied to a single search. Any combination of codification topic, subtopic, or section number can be entered to filter the search. These filters can be used as stand alone or in combination with text search.



Displaying pre-codification guidance

When browsing codification paragraphs, display pre-codification source guidance by selecting the 'Show FASB Sources' toggle, available on all articles within the FASB Codifications Manual.



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