

HILLIER HOPKINS LLP

GENERAL TERMS AND CONDITIONS OF BUSINESS

1. About Us

- 1.1 Hillier Hopkins LLP is a limited liability partnership registered in England and Wales. Its registered number is OC303707 and its registered office is Radius House, 51 Clarendon Road, Watford, Herts, WD17 1HP. Hillier Hopkins LLP is referred to in these General Terms and Conditions of Business and elsewhere in the "Engagement Terms" as "The Firm", "We", "Us" or "Our".

2. Scope and Interpretation

- 2.1 The scope of our work and our liability to "You" in respect of any "Engagement" will be set out in the relevant Engagement Terms within our "Engagement Pack", which incorporates these General Terms and Conditions of Business. To the extent that any of the Engagement Terms of our specific Engagements as set out in the "Specific Services Appendices" conflict with these General Terms and Conditions of Business, the former shall prevail. In addition to the applicable Engagement Pack terms applying, to the extent that you use our website for providing information to us or accessing Specific Services from us, you agree that the Website Terms and Conditions on our Website also apply.

3. Jurisdiction and Governing Law

- 3.1 Our Engagement Pack is governed by, and should be construed in accordance with, English law. Each party agrees that the courts of England will have exclusive legal jurisdiction in relation to any claim, dispute or difference concerning this Engagement Pack and any matter arising from it on any basis. Each party irrevocably waives any right to object to any action being brought in those courts, or to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have the appropriate jurisdiction.
- 3.2 We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or in "Your" circumstances. We will accept no liability for losses arising from changes in the law, or the interpretation thereof that occur after the date on which the advice is given.

4. Professional Rules and Statutory Obligations

- 4.1 We will observe and act in accordance with the byelaws, regulations and Code of Ethics of the Institute of Chartered Accountants in England and Wales (ICAEW) and will only accept instructions to act for you on this basis. You give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for loss, damage or cost arising from our compliance with statutory or regulatory obligations. These requirements can be accessed online at: www.icaew.com/en/membership/regulations-standards-and-guidance
- 4.2 We are registered to carry on audit work in the UK by the ICAEW. Details of our audit registration can be viewed at the Register of Statutory Auditors www.auditregister.org.uk, under reference number C001034066. When conducting audit work, we are required to comply with the Ethical and Auditing Standards issued by the FRC, which can be accessed at: www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/. We are also required to comply with the Audit Regulations and Guidance which can be accessed at: www.icaew.com/technical/audit-and-assurance/working-in-the-regulated-area-of-audit

5. Insurance

- 5.1 Details of our professional indemnity insurer can be found on our website: www.hillierhopkins.co.uk/firm-legal-information/

6. Client Identification

- 6.1 As with other professional services firms, we are required to identify our "Clients" for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the Engagement.

7. Fees

- 7.1 Our fees may depend, not only upon the time spent on your affairs, but also on the level of skill and responsibility and the importance and value of the advice we provide, as well as the level of risk.
- 7.2 Disbursements represent travel, accommodation and other expenses incurred in dealing with your affairs. The Fees are in return for our provision of services, but we do not guarantee that any particular advice within our Services will achieve any particular result.
- 7.3 Any fixed fees, or estimates that we give for our fees are based on our best understanding of what is involved and on assumptions that we will have mentioned to you in writing or email. Additional charges may apply if the instructions or circumstances change, or if the matter is more complex than had been originally envisaged or if there is additional follow-up work. Fees may, by separate agreement, be fixed annually in advance in which case they will be payable by monthly standing order. Otherwise, our fees will be:
- charged separately for each of the main classes of work;
 - billed on account as the work progresses where amounts exceed £1,000; and
 - subject to VAT and disbursements (where applicable).

- 7.4 Fees (including disbursements), other than those payable by standing order, are payable in cleared funds within 14 days of the presentation of the fee note. If fees or disbursements are settled late, we reserve the right to suspend provision of any Services and/or charge interest on the amount due but unpaid at the annual rate of interest of 8% above Bank of England base rate under the Late Payment of Commercial Debts (Interest) Act 1998. Such interest is to run from day to day and compounded monthly. It is our policy that we will not start any work until overdue fees (including disbursements) have been settled. We reserve the right to use debt collection services whose charges will be added to the amount outstanding.

- 7.5 If it becomes necessary for us to withdraw from the Engagement for any reason, our fees for work performed up to that date and disbursements incurred will be payable. In the case of annual fixed fee arrangements, payable by standing order, we reserve the right, in the event of early termination, to recover the balance of the full annual fee unpaid at the date of termination.

8. Lien

- 8.1 Insofar as we are permitted to do so by law or by professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

9. Commissions

- 9.1 In some circumstances, commissions or other benefits may become payable to us in respect of transactions we arrange for you, in which case you will be notified in writing in advance of the amount and terms of payment. You consent to such

commission or other benefit being retained by us. The fees that would otherwise be payable by you as described above will, for administration reasons, only be abated by any individual commission payment in excess of £100. In the event that you terminate any contract giving rise to commission at an early stage in its operation, we may have to repay all or part of the commission to the product provider. You may be liable to contribute to any such repayment.

10. Information Provided by You

- 10.1 You agree to promptly provide us with all necessary documentation and information required in order to enable us to complete the Services as specified in our Specific Services Appendices, or other Services as may be agreed.
- 10.2 You confirm that the information provided to us will be full, complete, accurate and up-to-date and you acknowledge that we may rely upon it.
- 10.3 For the purposes of carrying out our work, one of our departments or offices shall not be treated as having notice of any information provided by another department or office of ours unless both departments are advised by you.
- 10.4 If you do not provide us with the prompt, full, complete, accurate and up-to-date information as requested or required by us, this may affect our ability to provide the Specific Services within a particular timeframe or at all. To the extent permitted by law, we shall not have any liability resulting from any errors, failure or delays by you in this regard.

11. Confidentiality and Publicity

- 11.1 Unless we are authorised by you to disclose information we confirm that if you give us Confidential Information we will, at all times during and after this Engagement, keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to us or our Engagement.
- 11.2 You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality it will be sufficient for us to take appropriate steps to preserve the confidentiality of information given to us by you, both during and after this Engagement. In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation, and separate arrangements for storage of, and access to, information. You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid confidentiality being breached.
- 11.3 We may, on occasions, sub-contract work on your affairs to other tax or accounting professionals. The sub-contractors will be bound by our client confidentiality terms. Where appropriate, if we use external or cloud based systems, we will ensure the confidentiality of your information is maintained.
- 11.4 If we wish to use in our publicity your name, logo and description of engagement, we will always seek your prior written consent.

12. Conflicts of Interest

- 12.1 We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client, unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. If conflicts are identified which cannot be managed in a way that protects your interests, we regret that we will be unable to provide further Services.

- 12.2 If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, we will adopt those safeguards. In resolving the conflict, we would be guided by the ICAEW's Code of Ethics, which can be accessed online at www.icaew.com/en/membership/regulations-standards-and-guidance/ethics

13. Quality Control

- 13.1 As part of our ongoing commitment to providing a quality service, our files are periodically subject to an independent regulatory or quality review. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality.
- 13.2 When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about 'Your Charter' for your dealings with HMRC, visit www.gov.uk/government/publications/hmrc-charter. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.

14. Electronic Communications

- 14.1 Unless you instruct us otherwise, we will communicate with you and with third parties by email or other electronic means. The recipient is responsible for virus checking emails and any attachments.
- 14.2 With electronic communication, there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted in emails or by electronic storage devices. Nevertheless, electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses or for communications which are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must bear in return for greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by post, other than when electronic submission is mandatory.
- 14.3 Any communication from us to you sent through the postal system is deemed to arrive at your postal address two working days after the day the document was sent.

15. Period of Engagement and Termination

- 15.1 Unless otherwise agreed in our Engagement Letter, our work will begin when we receive implicit or explicit acceptance of that letter. Unless otherwise stated in our Engagement Letter we will not be responsible for periods before that date.
- 15.2 Each of us may terminate our agreement by giving not less than 21 days' notice in writing to the other party. However if either party fails to cooperate with the other party or if a party has reasonable reason to believe that the other party has provided misleading information of a material nature to the other party, the affected party may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us before termination.
- 15.3 Either party reserves the right to terminate the Engagement between us with immediate effect in the event of:
- A party's insolvency, bankruptcy or other arrangement being reached with creditors;
 - an independence issue or change in the law which means we can no longer act;

- failure to pay our fees by the due dates; or
 - either party being in breach of their obligations if this is not corrected within 30 days of being asked to do so.
- 15.4 In the event of termination of our contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we will not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.
- 16. Data Protection**
- 16.1 We will obtain and “Process” “Personal Data” in accordance with the “Data Protection Legislation” and our “Privacy Notice”.
- 16.2 We shall each be considered an independent data “Controller” in relation to “Client Personal Data”. Each of us will comply with all requirements and obligations applicable to us as such under the Data Protection Legislation in respect of the Client Personal Data.
- 16.3 You shall only disclose Client Personal Data to us where:
- you have provided the necessary information to the relevant “Data Subject” regarding its use (and we shall provide you with such information as you might reasonably require to allow you to do so);
 - you have a lawful basis upon which to do so, which, in the absence of any other lawful basis, shall be with the relevant Data Subject’s consent; and
 - you have complied with the necessary requirements under the Data Protection Legislation to enable you to do so.
- 16.4 Upon the reasonable request of the other, we shall each cooperate with the other and take such reasonable steps or provide such information as is necessary to enable each of us to comply with the Data Protection Legislation in respect of the Services provided to you in accordance with our Engagement Letter with you in relation to those Services.
- 16.5 We shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.
- 16.6 For the purpose of providing our services to you, we may disclose the client personal data to members of our firm’s network, our regulatory bodies or other third parties (for example, our professional advisors or service providers). The third parties to whom we disclose such personal data may be located outside of the United Kingdom. We will only disclose client personal data to a third party (including a third party outside of the UK) provided that the transfer is undertaken in compliance with Data Protection Legislation.
- 16.7 We shall not Process Client Personal Data other than for the Permitted Purposes.
- 16.8 As Data Controller, we acknowledge and agree responsibility for responding to any Personal Data access requests.
- 16.9 In respect of Client Personal Data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:
- we receive a data access request, complaint or any adverse correspondence from or on behalf of a relevant Data Subject, to exercise their Data Subject rights under the Data Protection Legislation or in respect of our Processing of their Personal Data;
- we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the Client Personal Data from a Supervisory Authority (for example, the UK’s Information Commissioner’s Officer); or
 - we reasonably believe that there has been an incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of Client Personal Data.
- 16.10 In the event that we are required to notify the Information Commissioner’s Office or a Data Subject of a Personal Data Breach, we shall make such notification without undue delay and, where feasible, within 72 hours of becoming aware of the Personal Data Breach. We shall provide you with a copy of the notification in advance where it is reasonably practicable to do so or otherwise promptly afterwards, so long as doing so is not inconsistent with our legal duties.
- 16.11 Should you require any further details regarding our treatment of personal data, please contact our Data Protection Manager in writing at Hillier Hopkins LLP, Radius House, 51 Clarendon Road, Watford, Hertfordshire, WD17 1HP or via email to DPMManager@hhlip.co.uk
- 17. File Destruction**
- 17.1 You have a legal responsibility to retain documents and records relevant to your financial affairs. During the course of our work we may collect information from you and others relevant to your tax and financial affairs. We will return any original documents to you (if requested). Documents and records relevant to your tax affairs are required by law to be retained for minimum periods. These minimum periods can be accessed online at www.gov.uk
- 17.2 We will retain your records for the duration of our Engagement with you under contract. After any termination of the contract between us we will hold your records for the legal or regulatory minimum periods required. We also reserve the right to retain data for longer than this due to the possibility that it may be required to be provided to a regulator or claims insurer outside of these minimum periods.
- 18. Reliance on Advice**
- 18.1 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. Advice is valid as at the date it was given.
- 19. Assignment and Sub-Licensing**
- 19.1 You shall not, or purport to, assign, transfer, novate, charge or sub-license the Engagement or any of your rights, liabilities or obligations under this Agreement without our prior written consent, except in the event of a bona-fide merger, transfer, assignment, sale or sale of all or substantially all of the assets to which this agreement relates.
- 20. Limitation of Liability**
- 20.1 **Claims Time-Bar:** Any action (including any proceeding in a court of law) in connection with this Engagement Pack or the Specific Services must be brought within 3 years from the earlier of the date on which you became aware, or ought to have become aware, of the facts giving rise to the action and, in any event, within 6 years of the date of the act or omission that is alleged to have given rise to the action.
- 20.2 **Information and Delay:** We will provide our professional services with reasonable care and skill. However we will not be held responsible or liable for any losses to the extent that

- these are caused by the supply by you or others on your behalf (other than our representatives) of late, incorrect, out-of-date or incomplete information, or your or others' failure or delay in supplying any appropriate information or any failure to act on our advice or respond promptly to communications from us or relevant authorities.
- 20.3 **Scope:** We shall be responsible for providing the Specific Services as set out in these Engagement Terms, but not for anything else unless we have specifically agreed to provide it or advise on it. However, there may be further follow-on work from the initial instructions which we agree to provide (and for which we may charge) which shall be deemed to form part of the Specific Services.
- 20.4 **Liability Limit:** Although it is not acceptable for accountants to attempt to exclude all liability to their clients, we may limit our liability in respect of the Specific Services or any Services that we provide (whether or not under a specific Engagement). Liability for the following cannot and will not be limited by us:
- criminal, dishonest or fraudulent acts or omissions on our behalf;
 - reckless disregard of professional obligations;
 - personal injury or death due to our negligence;
 - misrepresentation as to fraud or a fundamental matter;
 - statutory audit Specific Services;
 - any other matter which we cannot by law exclude or limit.
- 20.5 Except for the above unless it has been otherwise expressly agreed with you in writing, you agree, by signing any Specific Services Appendix or otherwise instructing us to proceed with acting for you or providing any Services to you, that our aggregate liability arising out of or in connection with any claims in respect of any acts, omissions and delays for all Services or work done and any other Services or work that we agree:
- within any twelve month period to provide to you, in aggregate, whether under Engagements or not, may not under any circumstances exceed the sum that represents the greater of:
 - (i) £1,000,000; or
 - (ii) ten times the total fees paid by you to us under all Engagements in aggregate within that twelve month period.
 - This limit applies under all legal heads of claim in aggregate (for example, without limitation, under contract law, tort, negligence, misrepresentation, restitution or otherwise). You also agree that this term of our Engagement is fair and reasonable having regard to the relevant circumstances.
- 20.6 **Limitation of Third-Party Rights:** The advice and information we provide to you as part of our service is for your sole use, and not for any third party to whom you may communicate it to, unless we have expressly agreed in the Engagement Pack that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the Engagement Pack is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms. No rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999, save as otherwise expressly provided elsewhere in the Engagement Pack.
- 20.7 **Proportionality:** In respect of all Services (other than statutory audits under the Companies Act 2006) our liability for any damages or losses (including interest and costs) ('the Total Damage') suffered or incurred by the addressee(s) of the Engagement Pack shall be limited to the proportion of 'the Total Damage' which may be justly and equitably attributed to us after taking into account the contributory negligence (if any) of the addressee(s) and any other third party found to be liable to contribute to the Total Damage pursuant to the Civil Liability (Contribution) Act 1978.
- 20.8 **Claims and Our Staff:** Having regard to our interest in limiting the personal liability and exposure to litigation of our members, principals, employees and consultants, you agree that the members, principals, employees and consultants of the firm are not assuming a relationship of personal responsibility so as to create a special relationship. Instead, they are acting as agents for the firm. Accordingly, you agree that they shall not have any personal liability (whether under contract law, tort, negligence, misrepresentation, restitution or otherwise) and you agree not to bring any claim of any kind against any of our members, principals, employees and consultants personally (but this will not exclude our liability as a firm for acts or omissions of them performed under our supervision or within the scope of the relevant members', principals', employees' and consultants' contracts with us).
- 20.9 If, despite the statements in the "Claims and Our Staff" section, any of our members, principals, employees and consultants are deemed by a court of competent jurisdiction to have personal liability to you, our liability and their liability, in aggregate, will not exceed the limit on our own liability to you under the section above "Limitation of Liability". It is agreed that our members, principals, employees and consultants shall have the right to enforce the benefits of this clause pursuant to the Contracts (Rights of Third Parties) Act 1999.
- ## 21. Complaints
- 21.1 We try to ensure that your affairs are handled by us in the most efficient way possible. If you are dissatisfied with any part of our service please tell us. If you have a complaint about any aspect of our service, which cannot be resolved to your satisfaction, the circumstances of your complaint should be brought to the attention of our Compliance Principal by email complaints@hhllp.co.uk or by telephone 01923 232938.
- 21.2 We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may take up the matter with our professional body, the ICAEW, at Metropolitan House, 321 Avebury Boulevard, Milton Keynes MK9 2FZ.
- 21.3 You agree that you will not take action or commence any proceedings against us without first addressing your complaint to us in accordance with these complaints procedures.
- ## 22. Intellectual Property
- 22.1 We will retain all intellectual property rights in any document prepared by us during the course of carrying out the Engagement except where the law specifically states otherwise. We hereby grant a non-transferable licence to you to use the product of the Services for the agreed purpose.
- 22.2 You are not permitted to use our name in any statement or document you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that, in accordance with applicable law, are to be made public.
- ## 23. Non-Competition
- 23.1 We and you each agree with the other that, during the period of the Engagement and for a period of twelve months following termination or expiry of the Engagement, not to (directly or indirectly, itself or with or through a third party) solicit or induce any member, principal, employee and consultant, of the other who was involved with the provision or receipt of the Services to terminate their employment or Engagement with that other without the prior written consent of that other. Any general

recruitment advertisement shall not be deemed to be solicitation for the purposes of this section.

- 23.2 Where there is a breach of this term and employment is offered, the party in breach will be liable to pay damages equal to six months of the person's base monthly average salary from their current employer to the other party.

24. Client Monies

- 24.1 We may, from time to time, hold money on your behalf. The money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated in accordance with the ICAEW's Clients' Money Regulations.

- 24.2 Client monies will normally be held in our instant access client bank account to facilitate transactions. If the total sum of money held on your behalf is enough to give rise to a significant amount of interest or is likely to do so, we will put the money in a designated interest-bearing client bank account and pay the interest to you. Subject to any tax legislation, interest will be paid gross.

- 24.3 We will return monies held on your behalf promptly, as soon as there is no longer any reason to retain those funds, or at any other time upon your written request. If any funds remain in our client account that are unclaimed, and the client to which they relate has remained untraced for five years, or we as a firm cease to practise, we may pay those monies to a registered charity.

25. Investment Advice (Including Insurance Distribution Services)

- 25.1 Investment business is regulated by the Financial Services and Markets Act 2000. If, during the provision of professional services to you, you need advice on investments (including insurances), we may have to refer you to our connected firm, Satis Asset Management Limited (a company with common ownership) who is authorised by the Financial Conduct Authority, as we are not. However, as we are licensed by ICAEW, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you. Such advice may include advice on investments generally, but not recommend a particular investment or type in conjunction with tax planning. In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme in respect of exempt regulated activities undertaken. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: www.icaew.com/cacs

- 25.2 In relation to the conduct of insurance distribution activities, we are an ancillary insurance intermediary. We are not authorised by the Financial Conduct Authority. However, we are included on the register maintained by the Financial Conduct Authority so that we can carry on insurance distribution activity, which is broadly the advising on, selling, and administration of insurance contracts. This part of our business, including arrangements for complaints or redress if something goes wrong, is regulated by ICAEW. The register can be accessed from the Financial Conduct Authority's website at www.fca.org.uk/register

26. Severability

- 26.1 Should any of the Engagement Terms (including these General Terms and Conditions of Business) be declared void, illegal or otherwise unenforceable, the remainder shall survive unaffected.
- 26.2 No failure to exercise, nor any delay in exercising, any right or remedy shall operate as a waiver thereof, nor shall any single or partial exercise of any right or remedy prevent any further

or other exercise thereof or the exercise of any other right or remedy. The rights and remedies provided herein are cumulative and not exclusive of any rights or remedies provided by law.

27. Definitions

- 27.1 "Client", "Your", "You" means the person, company, legal entity or organisation to whom our Engagement is addressed and to whom the Services are provided.

- 27.2 "Client Personal Data" means any Personal Data provided to us by you, or on your behalf, for the purpose of providing our Services to you, pursuant to our Engagement Letter with you.

- 27.3 "Confidential Information" means any information or data, whether in oral, visual, written, electronic or other form, that is or was disclosed to or learned by us together with all notes, memoranda, summaries, analyses, compilations and other writings relating thereto that are prepared by us that use, contain, reflect or derive from or that incorporate any such information or data, including all copies, electronic or otherwise, and reproductions thereof. We acknowledge and agrees that all right, title and interest in and to any Confidential Information shall remain your sole and exclusive property.

- 27.4 "Controller", "Data Subject", "Personal Data", "Personal Data Breach", and "Supervisory Authority" shall have the meanings given to them in the Data Protection Legislation, as shall "Processing" (with cognate terms such as "Process" and "Processed" being construed accordingly).

- 27.5 "Data Protection Legislation" means all applicable privacy and data protection legislation and regulations including PECR, the UK GDPR and any other applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time.

- 27.6 "Engagement" means the agreement between us for the provision of particular Specific Services upon the Engagement Terms or any written variation thereto agreed between us.

- 27.7 "Engagement Pack" means the documents between you and us in respect of Specific Services, being the Specific Services Appendices for the particular Specific Services, any Engagement Letters that accompany those Specific Services Appendices covering the detail of the Specific Services we are to provide, these General Terms and Conditions of Business, our Privacy Notice and any other document that is referred to in those Engagement Letters. What constitutes the Engagement Pack may expand as we agree further Service Appendices from time to time, so as to incorporate the terms of those further Service Appendices and their respective covering Engagement Letters.

- 27.8 "Engagement Terms" means the terms contained (or referred to) in our Engagement Pack (of which these General Terms and Conditions of Business form part) which relate to the particular Specific Services (and not any other Specific Services), including the relevant Specific Services Appendices.

- 27.9 "The Money Laundering Regulations" means The Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 (MLR 2017) and any other applicable national laws in the UK relating to money laundering and terror prevention, as amended, replaced or updated from time to time.

- 27.10 "PECR" means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003) as amended

by the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2020.

- 27.11 **"Permitted Purposes"** means to provide the Services or such other services as we may from time to time be instructed by you to perform, or insofar as is necessary for us to comply with the legal and/or regulatory obligations that apply to us.
- 27.12 **"Privacy Notice"** means the terms contained (or referred to) in our Privacy Notice, setting out our legal obligations under Data Protection Legislation.
- 27.13 **"Supervisory Authority"** means any competent regulatory authority responsible for monitoring the application of the Data Protection Legislation, including but not limited to the UK Information Commissioner's Office.
- 27.14 **"Services"** or **"Specific Services"** shall mean the Services and associated reports and advice (or any part of them) to be provided by us as described or referred to in the relevant Specific Services Appendices and its accompanying Engagement Letter, or as otherwise agreed between us in writing. We may from time to time bring to your attention or advise on various matters, but we will not be responsible in respect of these areas unless specifically instructed.
- 27.15 **"Specific Services Appendices"** means the detailed appendices that sets out particular Services that we are to provide as well the specific respective rights and responsibilities of you and us in relation to those Services. These appendices should be read in conjunction with these "General Terms and Conditions of Business" as well as any covering letter accompanying them.
- 27.16 **"UK GDPR"** means the Data Protection Act 2018 as amended by the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2020.

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