

**JAMES COWPER KRESTON
TERMS OF BUSINESS**

1 Definitions

1.1 In these Terms of Business the following terms shall have the following meanings:

"Addendum" Means the International Data Transfer Addendum to the EU SCCs issued by the Information Commissioner's Office under S119A(1) of the Data Protection Act.

"Agreement" Means the Engagement Letter (including its schedules) and these Terms of Business.

"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.

"Data Protection Legislation" Means (i) all applicable data protection and privacy legislation in force from time to time, including the General Data Protection Regulation ((EU) 2016/679) ("GDPR"), the GDPR as it forms part of the law of England and Wales by virtue of the European Union (Withdrawal) Act 2018 ("UK GDPR"), the Data Protection Act 2018 ("DPA 18") (and regulations made thereunder) or any successor legislation; and (ii) all other legislation and regulatory requirements in force from time to time which apply to a party relating to the use of personal data (including, without limitation, the privacy of electronic communications).

"Data Transfer Provisions" Means, as applicable, the EU SCCs and the Addendum.

"Engagement Letter" Means the letter provided by us to you confirming the scope of the Services and to be signed by you.

"EU SCCs" Means the standard contractual clauses for the transfer of Personal Data to third countries pursuant to the GDPR, adopted by the European Commission under Commission Decision (EU) 2021/914 2021.

"James Cowper Kreston" Means the trading name of James Cowper LLP, a Limited Liability Partnership (OC341068) registered in England and Wales and whose register of members is available to view at our registered office address, which is situated at 2 Communications Road, Greenham Business Park, Greenham, Newbury, RG19 6AB.

"Services" Means the services set out in the Engagement Letter (including its schedules) and to be performed by us for you.

"Terms of Business" Means the terms and conditions contained in this document.

2 Application of Terms of Business

2.1 These Terms of Business apply to and form part of the Agreement between us and you, in respect of our provision of the Services, and supersede any previously issued terms of business.

2.2 No terms or conditions endorsed on, delivered with, or contained in your purchase conditions, order, confirmation of order, specification or other document shall form part of the Agreement except to the extent that we otherwise agree in the Engagement Letter.

2.3 No variation of or to the Engagement Letter shall be binding unless expressly agreed between the parties in writing.

2.4 We reserve the right to vary our Terms of Business from time to time. No variation of or to the Terms of Business shall be binding unless notified to you.

2.5 The terms of the Agreement will apply to any Services whether such Services were performed or provided before or after the signing of the Engagement Letter.

3 Quality of Services

3.1 We aim to provide you with a fully satisfactory service in respect of the Services and your engagement partner will seek to ensure that this is so.

3.2 If, however, you are unable to address any difficulty through your engagement partner then please contact our Chairperson, whose details can be found on our website (www.jamescowperkreston.co.uk/james-cowper-partners-and-directors/). We endeavour look into any complaint carefully and promptly and to do all we can to explain the position to you.

3.3 If we do not answer your complaint to your satisfaction you may of course take up the matter with the Institute of Chartered Accountants in England and Wales ("ICAEW") by whom we are regulated. Where we are appointed in an insolvency capacity, you may do this via the Insolvency Gateway which can be accessed at www.gov.uk/complain-about-insolvency-practitioner.

3.4 Details of our Professional Indemnity Insurance can be found on our website at www.jamescowperkreston.co.uk/terms-and-conditions.

3.5 We will observe and act in accordance with the bye-laws, regulations and Code of Ethics of the ICAEW (including Professional

Conduct in Relation to Taxation) and will accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC if we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. These requirements are available on the internet at www.icaew.com/regulations.

- 3.6 As part of our ongoing commitment to provide a quality service, our files are periodically reviewed by an independent regulatory or quality control body. These reviewers are highly experienced professionals and are bound by the same rules of confidentiality as our partners and staff.

4 Fees and expenses

- 4.1 Unless otherwise agreed in the Engagement Letter or in other written correspondence between us, our fees are calculated on the basis of this clause 4 and will be based on hourly rates (details of which are available on request) spent on your engagement by partners and staff and on the levels of skill and responsibility involved.

- 4.2 Unless a specific billing schedule has been agreed, the following shall apply:

4.2.1 In relation to most non-recurring Services we will bill 50% of the expected fee on commencement of the Services, 25% of the expected fee when the field work is completed and bill the balance of our fee (including disbursements and expenses) on completion of the Services; and

4.2.2 In relation to Services provided on a continuous basis, fees will be rendered monthly or quarterly depending upon the extent of the Services undertaken.

- 4.3 If it is necessary to carry out work outside of the scope set out in our Engagement Letter, such work will attract additional fees. Accordingly you agree to ensure that your records and any necessary documentation required by us to provide the Services are accurate and completed in accordance with any relevant time schedule.

- 4.4 Unless otherwise agreed or covered by a standing order or direct debit for payment, our invoices will be due for payment within 30 days of issue. Our fees are exclusive of VAT which will be added where it is chargeable. Any disbursements we incur on your behalf, and out of pocket expenses incurred in the course of carrying out our work for you, will be added to our invoices where appropriate.

- 4.5 We reserve the right to charge interest on all overdue debts at the rate for the time being applicable under the Late Payment of Commercial Debts (Interest) Act 1998, or 5% per annum, whichever is the higher.

- 4.6 If you do not accept that an invoiced fee is fair and reasonable, you must notify us within 21 days of receipt, failing which, you will be deemed to have accepted that payment is due.

- 4.7 If a client company, trust or other entity is unable or unwilling to settle our fees, we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client, and we shall be entitled to enforce any sums due against the group company or individual nominated to act for you.

- 4.8 In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions which we arrange for you. If this happens, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits. The same will apply if the payment is made to, or the transactions are arranged by, a person or business connected with ours.

- 4.9 Fee estimates given by us are given in good faith but will not be contractually binding.

5 Client Monies

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

- 5.2 Should you wish to place funds in our client account you must tell us in advance. Details of our client account will be provided to you by your engagement partner, by telephone, on request. Any subsequent changes to the details of our client account will be communicated to you by your engagement partner or our finance team, by telephone. Any changes notified to you in any other way may be fraudulent and should be disregarded. For the avoidance of doubt, we do not take responsibility for any loss you may suffer by paying funds into any other accounts.

- 5.3 In order to avoid excessive administration, interest will not be paid on any funds held by us, except as set out in clause 5.4 below.

- 5.4 If the total sum of money held on your behalf exceeds £10,000 for a period of more than 30 days, or such sum is likely to be held for more than 30 days, then the

money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.

- 5.5 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. 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.

6 Investment Advice – Exempt Regulated Activities

- 6.1 Although we are not authorised by the Financial Conduct Authority (“FCA”) to provide investment advice, we are licensed by the ICAEW to provide certain limited investment services where these are complementary to, or arise out of, the professional Services we are providing to you.

- 6.2 Such assistance may include the following:

6.2.1 Advising you on investments generally, but not recommending a particular investment or type of investment;

6.2.2 Referring you to a Permitted Third Party (“PTP”) (a firm authorised by the FCA) and assisting you and the PTP during the course of any advice given by that party. This may include comment on, or explanation of, the advice received (but we will not make alternative recommendations). The PTP will issue you with their own terms and conditions letter, will be remunerated separately for their services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000. We may receive commission from such an introduction, in which case clause 4.7 shall apply to such circumstances;

6.2.3 Advising on the sale of a contractually based investment other than disposing of any rights or interests which you may have as a member of a personal pension scheme;

6.2.4 Advising and assisting you in transactions concerning shares or other securities not quoted on a recognised exchange; or

6.2.5 Managing investments or acting as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.

- 6.3 We may also, on the understanding that the shares or other securities of the company are not publicly traded:

6.3.1 Advise the company, existing or prospective shareholders in relation to exercising rights, taking benefits or share options valuation and methods;

6.3.2 Arrange any agreements in connection with the issue, sale or transfer of the company’s shares or other securities;

6.3.3 Arrange for the issue of the new shares; or

6.3.4 Act as the addressee, for example, to receive confirmation of acceptance of offer documents.

- 6.4 In respect of insurance distribution activities, we are not authorised by the FCA. However, we are included on the register maintained by the FCA 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 the ICAEW. The register can be accessed via the FCA website at www.fca.org.uk/register.

- 6.5 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.

7 Custody Services

- 7.1 Where we provide custody of title documents belonging to you, we:

7.1.1 Will charge for such Services separately from our other fees;

7.1.2 Will provide you with periodic statements or records of title documents;

7.1.3 May appoint sub-custodians to undertake arrangements for the custody of your title documents; and

7.1.4 Will reimburse you for any losses of investments due to fraud, wilful default or negligence arising from our activities.

8 Data Protection

- 8.1 In these Terms of Business, “Controller”, “Data Subject”, “Personal Data”,

“Personal Data Breach”, “Processor”, “Process” and “Supervisory Authority” shall have the meanings given to them in the Data Protection Legislation.

- 8.2 You and we each agree to comply with all applicable requirements of the Data Protection Legislation in relation to the relationship between us. This clause 8 is in addition to, and does not relieve, remove or replace, either of our respective obligations under the Data Protection Legislation.
- 8.3 We both acknowledge that, for the purposes of the Data Protection Legislation, you and we each act as independent Controllers in relation to Client Personal Data.
- 8.4 You shall only disclose Client Personal Data to us where:
- 8.4.1 You have provided the necessary information to the relevant Data Subjects regarding its use (and you may use or refer to our privacy notice available at www.jamescowperkreston.co.uk/privacy-policy/);
- 8.4.2 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
- 8.4.3 You have complied with the necessary requirements under the Data Protection Legislation to enable you to do so.
- 8.5 Upon the reasonable request of the other, we shall each co-operate with the other and take such reasonable commercial 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.
- 8.6 If an adequate protection measure for the international transfer of Client Personal Data outside of the EEA or UK is required under Data Protection Legislation (and has not otherwise been arranged by the parties or is not subject to an adequacy decision, as applicable, from the European Commission or UK Government) the Data Transfer Provisions shall be incorporated into this Agreement and populated in schedule 1 as if they had been set out in full.

9 Records (Retention & Access)

- 9.1 You have a legal responsibility to retain documents and records relevant to your financial affairs. During the course of providing the Services we may collect information from you and others acting on your behalf and will return any original documents to you following the completion of the relevant Services.

- 9.2 Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.
- 9.3 Our files may be subject to inspection by professional bodies, other regulators or professional external reviewers who we may voluntarily appoint to review our files for quality control purposes. We will provide officials and representatives of such bodies with information and explanations that they may reasonably require in accordance with their rights and powers. Such inspectors will be bound by the same requirements for confidentiality as our partners and staff.
- 9.4 Where our subsidiary, JC Payroll Limited, carries out the preparation of payroll and associated tasks on your behalf, we will utilise the data held and processed by JC Payroll Limited on your behalf in order to facilitate the preparation of personal and corporate tax returns; management accounts and statutory financial statements as well as the carrying out of audit where you have retained us to carry out such tasks. If you would prefer for us not to do this please let us know.

10 Client Identification

- 10.1 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.

11 Intellectual Property Rights

- 11.1 We will retain all intellectual property rights in any document prepared by us and any know how developed by us during the course of the provision of the Services, except where the law specifically states otherwise, and all intellectual property rights in or arising out of or in connection with the Services shall be owned by us. We hereby grant you a non-exclusive licence for the use of the intellectual property rights in or arising out of or in connection with the Services for the purposes of us providing the Services to you.
- 11.2 You acknowledge that, in respect of any third party intellectual property rights arising out of or in connection with the Services, your use of any such intellectual property rights is conditional on us obtaining a written licence from the relevant licensor on such terms as will

entitle us to license the use of such rights to you.

12 Limitation of Liability

12.1 The extent of the parties' liability under or in connection with the Agreement (regardless as to whether such liability arises in tort, contract or in any other way and whether or not caused by negligence or misrepresentation), except in respect of any Services relating to audits, including statutory audits, shall be as set out in this clause 12.

12.2 Subject to clause 12.3, our total liability (including any legal and other costs and interest payable) shall not exceed the sum of £5,000,000.

12.3 Notwithstanding any other provision of the Agreement, the liability of the parties shall not be limited in any way in respect of the following:

12.3.1 Death or personal injury caused by negligence;

12.3.2 Fraud or fraudulent misrepresentation; and

12.3.3 Any other losses which cannot be excluded or limited by applicable law.

12.4 In respect of all Services our liability is to be limited as follows:

12.4.1 To the fullest extent permitted by law, we will not be responsible for any losses to the extent that such losses are attributable to you or others supplying incorrect or incomplete information, or failing to supply any relevant or appropriate information (or failing to supply it promptly), or by you failing to act on our advice or respond promptly to communications from us;

12.4.2 Subject to clause 12.3, in the event that a claim for negligence shall arise against us our liability (including any legal and other costs and interest payable) in respect thereof shall be limited to:

12.4.2.1 In respect of Services relating to a particular transaction, to the value of the transaction in question;

12.4.2.2 In respect of other services, to an amount of fifty times our fees for the Service to which the claim relates;

or, if lower, to the amount referred to in clause 12.2.

12.5 Any claim must be formally commenced within two years after the party bringing the claim becomes aware (or ought reasonably to have become aware) of the facts which give rise to the action and in any event no later than four years after the cause of the action arises. This provision expressly overrides any statutory provision that would otherwise apply.

13 Restrictive Covenant

13.1 You agree that throughout the term of our engagement and for a period of 3 months thereafter whether by yourself, your officers, employees, agents or otherwise you shall not howsoever directly or indirectly:

13.1.1 Entice or solicit away from us any person who was during that period an employee, sub-contractor or agent of ours with whom your officers or senior employees have throughout the term of the engagement had material dealings;

13.1.2 Offer alternative employment or otherwise engage any employee, sub-contractor or agent of ours in the same capacity or a similar capacity to that under which they are employed or engaged by us with whom you, your officers or senior employees have had material dealings throughout the period of engagement.

13.2 Without prejudice to this clause 13 we may at our absolute discretion agree to waive the restrictions set out in clause 13.1 where you have agreed to pay to us (by way of liquidated damages) a sum of not less than 25% (plus VAT where applicable) of the employee, sub-contractors or agents then current annual salary/fee and/or the agency or other fees paid by us for such personnel supplied during the provision of the engagement together with any additional benefits or sums paid by us.

14 Termination

14.1 We may terminate the Agreement at any time by giving notice in writing to you if:

14.1.1 You commit a material breach of the Agreement and such breach is not remediable;

14.1.2 You commit a material breach of the Agreement which is not remedied within 14 days of receiving written notice of such breach;

14.1.3 You fail to pay any amount due under the Agreement on the due date and such amount remains unpaid within 30 days after we give notification that the payment is overdue; or

- 14.1.4 Any consent, licence or authorisation held by you is revoked or modified such that you are no longer able to comply with your obligations under the Agreement or receive any benefit to which you are entitled.
- 14.2 We may terminate the Agreement by giving 1 months' notice in writing to you.
- 14.3 You may terminate the Agreement at any time, subject to the following:
- 14.3.1 Provided that we have not initiated the provision of the Services, you may terminate the Agreement immediately without incurring any fees; or
- 14.3.2 In the event that we have initiated the provision of the Services, you may, at our sole discretion, be charged for Services in accordance with clause 4 up until and including the date on which you notify us that you wish to cease the provision of our Services.
- 14.4 Termination or expiry of the Agreement shall not affect any of our accrued rights and liabilities at any time up to the date of termination.

15 Confidentiality

- 15.1 Unless we are authorised by you to disclose information on your behalf, 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.
- 15.2 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 such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.
- 15.3 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 of teams, and separate arrangements for storage of, and access to, information.

- 15.4 You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.
- 15.5 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.

16 Conflicts of Interest

- 16.1 During our engagement with you, we reserve the right to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to clause 15 above. We confirm that we will notify you as soon as practicable should we become aware of any conflict of interest involving us and affecting you.
- 16.2 If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to address the conflict. In resolving the conflict, we would be guided by our Code of Ethics which can be viewed on the internet at www.icaew.com/en/members/regulations-standards-and-guidance/ethics.

17 Our Membership of Kreston Global

- 17.1 Kreston Global ("**Kreston**") is a global network of independent accounting firms which provide professional services to clients. Each firm is a member of Kreston International Limited ("**Kreston International**"), a UK company limited by guarantee, which provides no services to the clients of its members. Members of Kreston are separate legal entities and are only associated with each other through the common membership of Kreston. Some of the members of Kreston use Kreston as part of their business name.
- 17.2 Nothing in the arrangements or rules of Kreston constitutes or implies an agency relationship or a partnership between Kreston International and/or the member firms of Kreston.
- 17.3 We may, from time to time, introduce you to partners or staff from other members of Kreston to assist us in providing Services to you. If you use the services of such partners or staff in connection with the Agreement you must make your own contractual arrangements directly with them and they are not deemed to be acting as our servants or agents. Accordingly, we are not liable for work which they carry out on your behalf. Neither Kreston International nor any other member firm of Kreston assumes any responsibility to you in connection with the Agreement unless you contract directly with them. The fact that you may have been introduced to us by an associated Kreston entity does not

make that associated Kreston entity or any of its staff members responsible for any of our acts or omissions.

- 17.4 By engaging us you agree that any claim arising from the Agreement shall be brought only against James Cowper Kreston and that no claims in respect of the Agreement will be brought against any other member firm of Kreston or against Kreston International or personally against any other persons involved in the performance of the Agreement.
- 17.5 You agree that we may disclose your confidential information to other members of Kreston or to Kreston International where this relates to Services we are providing or have provided, to you.

18 General

- 18.1 **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, unless we have expressly agreed in the engagement letter 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 Letter 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, and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.
- 18.2 **Assignment & Sub-Contracting:** We may at any time assign, transfer, charge, sub-contract or deal in any other manner with all or any of our rights under the Agreement and may sub-contract or delegate in any manner any or all of our obligations under the Agreement to any third party or agent. You shall not, without our prior written consent, assign, transfer, charge, sub-contract or deal in any other manner with all or any of your rights or obligations under the Agreement.
- 18.3 **Set-Off:** We reserve the right to set-off against any sums which may from time to time be payable by you to us whether under the Agreement or otherwise any sums which are owed by us or any partner in this firm to you whatsoever and howsoever arising.
- 18.4 **Electronic & Other Communication:** Unless you instruct us otherwise, we may, if appropriate, communicate with you and with third parties by email or other electronic means. The recipient is responsible for virus checking emails and any attachments. 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 paper mail, other than when electronic submission is mandatory.

- 18.5 **Force Majeure:** Neither of us will be liable to the other for any delay or failure to fulfil obligations under the Engagement Letter caused by circumstances outside our reasonable control.
- 18.6 **Advice:** The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. 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.
- 18.7 **Claims:** By engaging us you agree that any claim arising from the Agreement shall be brought only against James Cowper Kreston and that no claims in respect of the Agreement will be brought personally against persons involved in the performance of the Agreement.
- 18.8 **Applicable Law:** The Engagement Letter (including its schedules) and these Terms of Business, together being the Agreement between you and us, shall be governed by, and construed in accordance with, English law.
- 18.9 **Jurisdiction:** Each party agrees that the courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Engagement Letter (including its schedules) and the Terms of Business, together being the Agreement between you and us, and any matter arising from them on any basis. Each party irrevocably waives any right to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

SCHEDULE 1

DATA TRANSFER PROVISIONS

1 Incorporating the Data Transfer Provisions

You and we each agree that the applicable Data Transfer Provisions are incorporated into this schedule 1 by reference, as if they had been set out in full, and are populated as follows. Unless expressly stated below, any optional clauses contained within the Data Transfer Provisions shall not apply.

The following Data Transfer Provisions shall apply where Client Personal Data is transferred to a third country (unless the transfer is permitted on the basis of an adequacy decision):

- Module 1 (Controller to Controller) where we, acting as Controller, make a restricted transfer of Client Personal Data subject to the GDPR and/or UK GDPR to you, acting as Controller.

Governing Law & Jurisdiction: For the purposes of clauses 17 and 18 of the EU SCCs, the parties agree that the governing law shall be where the exporter is established. If those laws do not allow for third party rights, the law of Ireland shall apply. For the purpose of the Addendum, the parties acknowledge and accept the laws and courts of England and Wales will apply.

2 Annex 1 to the Data Transfer Provisions

A. The Parties

Exporter (Controller): Us

Importer (Controller): You

B. Description Of Data Processing

Categories of data subjects: Clients, family of clients, directors of clients and shareholders of clients.

Categories of personal data transferred: Personal data including contact information, financial information and any other personal data necessary to provide the services.

Sensitive data transferred: N/A

Frequency and duration of the transfer: Continuous basis for the duration of the Agreement.

Nature and purpose of the processing: To provide the services pursuant to the Agreement.

Nature and purpose of sub-processor transfers: To assist the exporter to provide the services pursuant to the Agreement.

C. Competent Supervisory Authority

For the purposes of the EU SCCs, as determined in accordance with clause 13 of

the EU SCCs. For the purposes of the Addendum, the Information Commissioner

3 Annex 2 to the Data Transfer Provisions

The data importer shall implement technical and organisational measures in accordance with Article 32 of the GDPR and/or UK GDPR which shall be provided to the exporter promptly following signature of this Agreement.

The Addendum

1. **Start Date**

The Addendum is effective from the effective date of the Agreement.

2. **Parties**

As set out in Annex 1 of the Data Transfer Provisions above.

3. **Selected SCCs, Modules and Clauses**

Module 1 of the EU SCCs as set out in this Schedule 1 and no other optional clauses unless explicitly specified.

4. **Appendix Information**

As set out in Annex 1 and Annex 2 of the of the Data Transfer Provisions above.

5. **Termination of the Addendum**

In the event the template Addendum issued by the Information Commissioner's Office ("**ICO**") and laid before Parliament in accordance with s119A of the DPA 2018 on 2 February 2022, as it is revised under Section 18 ("**ICO's Addendum**") is amended, either party may terminate this Addendum on written notice to the other and replace it with a mutually acceptable alternative.