

Standard Terms of Business

The following standard terms of business apply to all engagements accepted by haysmacintyre. All work carried out is subject to these terms except where changes are expressly agreed in writing. The services you have asked us to provide will be set out in a separate engagement letter. Our contract with you comprises the services engagement letter and our current Standard Terms of Business.

These standard terms of business are applicable to all types of entities (e.g. companies, LLPs, charities, friendly societies, academies, pension schemes, etc.). Any reference therefore to director or company should be interpreted as appropriate for the entity type (e.g. partner, trustee, governor, charity, LLP, etc.)

We may provide access to online services for accounting records. Where we provide access to online services, the additional terms set out in Schedule 1 will also apply.

1 Professional obligations

- 1.1 Details of the firm's professional registrations can be found at www.haysmacintyre.com/about-us.
- 1.2 We will observe and act in accordance with the bye-laws and regulations of The Institute of Chartered Accountants in England and Wales (ICAEW) together with their code of ethics. We accept instructions to act for you on this basis. In particular you give us authority to correct errors made by HM Revenue and Customs (HMRC) where 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.

Professional indemnity insurance

- 1.3 In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurer is Markel (UK) Limited, of 8th Floor, Riverside West, Whitehall Road, Leeds, LS1 4AW. This insurance shall be governed by and construed in accordance with English Law. Each party agrees to submit to the exclusive jurisdiction of the Courts of England and Wales.

2 Investment services

- 2.1 Since we are not authorised by the Financial Conduct Authority then we may have to refer you to someone who is authorised if you need advice on investments. However, as we are licensed by the 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.
- 2.2 Such advice may include:
 - advise you on investments generally, but not recommend a particular investment or type of investment;
 - refer you to a Permitted Third Party (PTP) (an independent firm authorised by the FCA), assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but not make alternative recommendations). The PTP will issue you with his own terms and conditions letter, will be remunerated separately for his services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
 - advise you in connection with the disposal of an investment, other than your rights in a pension policy or scheme;
 - advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange;

- assist you in making arrangements for transactions in investments in certain circumstances; and
 - manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.
- 2.3 For corporate clients we may also, on the understanding that the shares or other securities of the company are not publicly traded:
- advise the company, existing or prospective shareholders in relation to exercising rights, taking benefits or share options, valuations and methods of such valuations;
 - arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
 - arrange for the issue of new shares; and
 - act as the addressee to receive confirmation of acceptance of offer documents etc.
- 2.4 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.

Financial Promotions

- 2.5 To enable us to provide you with a proper service, there may be occasions when we will need to contact you without your express permission concerning investment business matters. For example, it may be in your interests to sell a particular investment and we would wish to inform you of this. We may therefore contact you in such circumstances, but would only do so in our normal office hours. We shall of course comply with any restrictions you may wish to impose which you notify to us in writing.

3 Commissions or other benefits

- 3.1 In some circumstances, commissions or other benefits may become payable to us or to one of our associates in respect of transactions we or such associates arrange for you, in which case you will be notified in writing of the amount and terms of payment. You consent to such commission or other benefits being retained by us or, as the case may be, by our associates, without our, or their, being liable to account to you for any such amounts.

4 Client monies

- 4.1 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.
- 4.2 In order to avoid an excessive amount of administration, interest will not be paid on balances held on your behalf.
- 4.3 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. In the unlikely event of us holding any unclaimed monies we reserve the right to pay such monies to a registered charity in line with the guidelines set out in the Clients' Money Regulations referred to above. We will not do this unless we have been unable to contact you for at least five years and we have taken reasonable steps to trace you and return the monies.

5 Fees

- 5.1 Our fees are computed on the basis of time spent on your affairs by the partners, our staff and sub-contractors or consultants, and on the levels of skill and responsibility involved. Disbursements represent travel, accommodation and other expenses incurred in dealing with your affairs.
- 5.2 If it is necessary to carry out work outside the responsibilities agreed with you for each service, we will advise you in advance. Any additional work will involve additional fees. Accordingly we would like to point out that it is in your interests to ensure that your records etc. are completed to the agreed stage.
- 5.3 Invoices are payable in full (including disbursements) in accordance with the terms set out on the invoice. 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.
- 5.4 We reserve the right to charge interest on overdue accounts at the current rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to terminate our engagement and cease acting if payment of any fees billed is unduly delayed.
- 5.6 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.
- 5.7 Insofar as we are permitted to 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.
- 5.8 In the event that this firm ceases to act in relation to your affairs you agree to meet all reasonable costs of providing information to your new advisers. In particular you agree to meet these costs where we are required by law to provide information to a successor firm.

6 Retention

- 6.1 During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation and audit of your financial statements and returns. You should retain these records for 6 years from the 31 January following the end of the tax year to which they relate. You should retain them for longer if HMRC enquire into your tax return.
- 6.2 Subject to any papers which have been returned to you we will retain records relating to the matter on which we are instructed for seven years after the matter has been completed and would intend to destroy correspondence and other papers and records thereafter unless those documents and records need (in our opinion) to be retained. We may, for example, need to retain documents and records to meet our professional indemnity insurance or other insurance obligations, because there is a dispute, proceedings or an investigation or an enquiry or proceedings by a tax authority or Regulator. If you require retention of any document you must notify us of that fact in writing.
- 6.3 We reserve the right to convert information records and data irrespective of ownership, into electronic format (for example, digital images). If you require information returned then you agree that we may supply it either in electronic format or as a print of the image.

7 Conflicts of interest and independence

- 7.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to 8 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you 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. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services.
- 7.2 During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality below.

8 Confidentiality

- 8.1 We confirm that where you give us confidential information, we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.
- 8.2 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.
- 8.3 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.
- 8.4 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.
- 8.5 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.
- 8.6 If we use external or cloud based systems, we will ensure confidentiality of your information is maintained.
- 8.7 We reserve the right, for the purpose of promotional activity, training or other business purposes, to mention that you are a client. As stated above, we will not disclose any confidential information.

9 Quality control

- 9.1 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 as our principals and staff.

Dealing with HMRC

- 9.2 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, see www.hmrc.gov.uk/charter/index.htm. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.

- 9.3 We will take account of the steps and checks suggested by HMRC in their 'Agent Toolkits'. While use of the Toolkits is voluntary, we will ensure that our quality control procedures match or enhance the suggestions in the Toolkits so that, in the unlikely event that HMRC consider any of your tax returns with which we assist to be inaccurate, we will be able to help you demonstrate to HMRC that reasonable care has been taken in the preparation of the return, thereby significantly reducing the possibility of an inaccuracy penalty being imposed. To further reduce the possibility of an inaccuracy penalty, you will remain responsible for maintaining good quality supporting records for each return, for providing us with all relevant information and explanations and for acting on any advice that we give you.

10 Help us to give you the right service

- 10.1 We are committed to providing you with a high quality service that is both efficient and effective. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know, by contacting our Managing Partner, Ian Cliffe, on 020 7969 5531.
- 10.2 We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may of course take up the matter with the ICAEW.
- 10.3 In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested, reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms of Business and associated Engagement letters. We therefore reserve the right to cancel the engagement between us with immediate effect in the event of:
- your insolvency, bankruptcy or other arrangement being reached with creditors;
 - failure to pay our fees by the due dates;
 - either party being in breach of their obligations where this is not corrected within 30 days of being asked to do so.

11 Applicable law

- 11.1 This engagement letter is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have 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.
- 11.2 If any provision in this Standard Terms of Business or any associated engagement letter, or its application, are found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provisions shall not in any way be affected or impaired.

12 Changes in the law, in practice or in public policy

- 12.1 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 your circumstances.
- 12.2 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.

13 Internet communication

- 13.1 Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. However, internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice

contained in an e-mail without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.

13.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.

14 Data Protection

Provision of services as a controller

- 14.1 To enable us to discharge the services agreed under our engagement, (the Engagement) and for other related purposes including but not limited to updating and enhancing client records, analysis for management purposes and statutory returns, staff management and supervision, crime prevention and detection, investigations and litigation, and legal and regulatory compliance, (the Related Purposes) we may obtain, use, process and disclose Personal Data about you / your business / company / partnership / its officers and employees and the Personal Data of your customers and clients and their workers, directors and employees.
- 14.2 We confirm when processing data for the Engagement, and for Related Purposes, we act as a data controller and as such we will comply with applicable Data Protection Legislation.
- 14.3 We rely on you to comply with any and all Data Protection Legislation which is applicable to any Shared Personal Data and are entitled to assume that any Shared Personal Data has been collected and disclosed to us in accordance with your obligations pursuant to such legislation.
- 14.4 In addition we rely on you to comply with Data Protection Legislation when processing Personal Data about our employees, members, directors, workers, agents and contractors, (Our Personal Data) in the course of the Engagement or otherwise when doing business with us
- 14.5 We and you will take appropriate technical and organisational measures designed to protect against unauthorised, or unlawful, processing, or the accidental loss, or destruction of, or damage to, any Shared Personal Data or to Our Personal Data.
- 14.6 In carrying out the Engagement (or the Related Purposes) we may appoint sub- contractor data processors who will process the Shared Personal Data on our behalf and at our direction and also may appoint or share data with other controllers (whether as joint controllers or in common with us). Recipients of the Shared Personal Data may include (but may not be limited to) HMRC, regulatory bodies, legal and other advisers, crime and law enforcement agencies, and IT service providers.
- 14.7 If you are based in the EEA please note that it may be necessary during the Engagement or for the Related Purposes to transfer the Shared Personal Data to countries outside the EEA.
- 14.8 If either of us becomes aware or reasonably suspects that any breach of security leading to the accidental or unlawful destruction, loss, alteration unauthorised disclosure of, or access to any Shared Personal Data or to Our Personal Data (as the case may be) we shall notify the other of any such breach within 48 hours and then provide such assistance to the other as may reasonably be required to ensure that we and you comply with our respective reporting obligations in connection with any such incident (Relevant Assistance).
- 14.9 Similarly we shall provide Relevant Assistance to each other should either of us become aware of any Data Subject Rights' Request concerning the Shared or Our Personal Data and will notify the other of any such Request within 48 hours of receipt.

Provisions of services as a processor

- 14.10 Where we act as a data processor, for example, where we operate a payroll service for you, we will:
- Only act on the written instructions of you, the controller.
 - Ensure that our staff and any sub processors are subject to a contractual duty of confidence in relation to their handling of the Shared Personal Data
 - Take appropriate measures to ensure the security of processing of the Shared Personal Data.
 - Only engage sub-processors with your prior consent and ensure that the sub processor enters into a written contract containing provisions which replicate the obligations set out in this clause [14.10].
 - Assist you, the controller in providing subject access and allowing data subjects to exercise Data Subject Rights.
 - Assist you, the controller in meeting your obligations under applicable Data Protection Legislation in relation to the Shared Personal Data in connection with security of processing, notification of personal data breaches or the need to conduct data protection impact assessments.
 - Delete or return all Shared Personal Data to you, the controller as requested at the end of the Engagement.
 - Submit to audits and inspections of systems and processes which are relevant to the performance of the service which we provide to you as a processor only and, provide you, the controller with information required to ensure that we are meeting obligations as a processor in relation to the Shared Personal Data, and tell you, the controller immediately if we are asked to do something which would our or your obligations under Data Protection Legislation.

Definitions

GDPR: shall mean the General Data Protection Regulation 2016/679.

Data Protection Legislation: shall mean the GDPR so far as this is applicable to the United Kingdom and all applicable laws rules and regulations relating to the processing of personal data in the United Kingdom whether made under the Data Protection Act 2018 or otherwise Personal Data shall have the meaning given to it in the GDPR .

Shared Personal Data: shall mean Personal Data about you, your members, officers, or partners (as the case may be) your employees, contractors, and workers, (Staff) and the Personal Data of your customers or clients and their Staff that you may share with us (or which others on your behalf provide to us) or we may obtain for the Engagement or for Related Purposes.

Data Subject Rights Request shall mean any Request pursuant to Articles 15-21 GDPR and Data Subject Right shall be construed accordingly.

15 Limitation of third party rights

- 15.1 Persons who are not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.
- 15.2 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, unless we have expressly agreed in writing that a specified third party may rely on our work. We will accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any aspect of our professional services or work that is made available to them.

16 Client identification

16.1 In common with other professional services firms, we are required to:

- Maintain identification procedures for clients and beneficial owners of clients;
- Maintain records of identification evidence and the work undertaken for the client; and
- Report, in accordance with the relevant legislation and regulations.

We may use electronic identity verification systems and we may conduct these checks from time to time throughout our relationship, not just at the beginning.

16.2 If we are not able to obtain satisfactory evidence of your identity and where applicable that of the beneficial owners, we will not be able to proceed with the engagement.

17 Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards

17.1 Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the International Tax Compliance (United States of America) Regulations 2013, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.

17.2 However, if requested to do so we can provide advice on the completion of the forms supplied by Financial Institutions under these Regulations, or under Common Reporting Standards, and used by them to determine the status of an entity. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries who are foreign citizens affected by FATCA or Common Reporting Standards.

18 General Limitation of liability

18.1 We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities. Further, we will not be liable to you for any delay or failure to perform our obligations if the delay or failure is caused by circumstances outside our reasonable control.

18.2 You will not hold us, our partners and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers. However, this exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry.

18.3 You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.

18.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and

opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

19 Intellectual property rights and use of our name

- 19.1 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.
- 19.2 You are not permitted to use our name in any statement or document that 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.

20 Draft/interim work or oral advice

- 20.1 In the course of our providing services to you we may provide advice or reports or other work products in draft or interim form, or orally. However, final written work products will always prevail over any draft, interim or oral statements. Where you request it, we will provide you with written confirmation of matters stated orally.

21 MSI Global Alliance (“MSI”)

- 21.1 The firm is a member of MSI, an international association of independent legal and accounting firms. Each firm is a separate and independent legal entity and is not liable for the acts or omissions of any other member firm, and as such has no liability for the acts or omissions of any other member firm.

22 Interpretation

- 22.1 If any provision of our engagement letter or terms of business is held to be void for whatever reason, then that provision will be deemed not to form part of this contract, and no other provisions will be affected or impaired in any way. In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

23 Internal disputes within a client

- 23.1 If we become aware of a dispute between the parties who own the business, or who are in some way involved in its ownership and management, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the registered office/normal place of business for the attention of the directors/proprietors. If conflicting advice, information or instructions are received from different principals in the business, we will refer the matter back to the board of directors/the partnership and take no further action until the board/partnership has agreed the action to be taken.

24 Retention of papers

- 24.1 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 as follows:

Individuals, trustees and partnerships:

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Companies, Limited Liability Partnerships, pension schemes and other corporate entities:

- six years from the end of the accounting period.

- 24.2 Although certain documents may legally belong to you, we may destroy correspondence and other papers that we store electronically or otherwise that are more than seven years old, except documents we think may be of continuing significance. You must tell us if you wish us to keep any document for any longer period.

25 Disengagement

- 25.1 If we resign or are asked to resign, we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

Schedule 1 – Additional Services

This schedule forms part of the haysmacintyre Standard Terms of Business, and applies in relation to your use of any online service which we provide or procure the provision of (“**Additional Services**”). We may use third parties to provide part or all of each Additional Services (in each case a “**Third Party Supplier**”). This schedule sets out the how the haysmacintyre Standard Terms of Business vary in relation to the procurement of provision of Additional Services.

We shall procure your access to the Additional Services and shall use or procure the use of reasonable commercial endeavours to keep the Additional Services operational. The Additional Services are offered from a central location as a shared generic solution. The Additional Services are not specifically maintained for you.

Licence

We grant you, or shall procure the grant to you of, a personal, revocable, non-assignable, non-sub-licensable right to use the Additional Services for your own internal business purposes, during the period that we make the Additional Services available to you. Such use shall always be subject to the maximum number of users indicated to you, compliance with our reasonable instructions from time to time, and the usage restrictions set out below.

Fees

The fees for Additional Services are charged on a monthly basis and are payable in arrears and otherwise in accordance with haysmacintyre Standard Terms of Business. We are entitled to increase our fees for the Additional Services annually in line with the same percentage as the increase in the consumer prices index during the prior calendar year as published by the UK Office of National Statistics.

Modifications and Maintenance

We or a Third Party Supplier may modify the Additional Services from time to time to improve or change the functionalities and correct errors. We or a Third Party Supplier shall make every effort to solve errors in the Additional Services, but we do not warrant that all errors are corrected.

The relevant Third Party Supplier will give you notice of any modification to the Additional Services, or anticipated maintenance windows, via a communication in the Additional Services login page, or through the Third Party Supplier’s website.

Warranties

Except as expressly and specifically set out otherwise, you acknowledge and agree that the Additional Services are provided on an “as is” and “as available” basis. All warranties, representations, conditions and all other terms of any kind whatsoever implied by statute or common law are, to the fullest extent permitted by applicable law, excluded from the haysmacintyre Standard Terms of Business in relation to the Additional Services.

Reliance

haysmacintyre is not responsible for the correctness of the information or materials uploaded by you using the Additional Services or your compliance with accounting regulations. While Additional Services may include some data validation tools, the responsibility to ensure the accuracy of data uploaded lies with you. Information that is incorrectly entered into the Additional Services cannot be recognised as such by the Additional Services.

Any services we provide (including Additional Services) may rely upon the information or materials you provide using the Additional Services. Errors in such information or materials may well cause errors in our core service for which we do not take responsibility. You assume sole responsibility for the results obtained from the use of the Additional Services. We shall have no liability for any loss or damage caused by errors or omissions in any information entered into the Additional Services by you or by us on your behalf other than where we enter such information without reasonable care and skill.

Usage Restrictions

Your use of the Additional Services must not be unlawful, breach the rights of third parties or have a detrimental impact on the Additional Services. You shall indemnify haysmacintyre against all liabilities, costs, expenses, damages and losses (including legal costs and expenses) suffered or incurred by us arising out of or in connection with: (i) any breach of the Usage Restrictions, Usage Requirements, Confidentiality or Data Protection provisions of this schedule; (ii) any third party claim arising out of or in connection with your unauthorized use or adaptation of the Additional Services; or (iii) claims from third parties that are based on an allegation that the information saved and/or exchanged by you through the Additional Services is unlawful.

Usage Requirements

You must keep all user codes and passwords secret in relation to the Additional Services. As soon as you know or have reason to suspect that user codes or passwords have fallen into the hands of unauthorised persons, you shall immediately inform us.

You must change any password you use to access the Additional Services at least every 2 months.

You shall take reasonable measures to ensure that you use customary security software that should as a matter of good practice be installed on a computer, such as anti-virus, anti-spam, anti-spyware, anti-malware, anti-phishing and firewall software, as well as the security that we or our Third Party Suppliers make available.

You consent to a reserve copy being made of the data you submit to the Additional Services for the purposes of back up procedures. Each reserve copy will be compressed and encrypted and stored within the European Economic Area.

Neither we nor any Third Party Supplier is permitted to use your data from the Additional Services, other than to provide services to you. However, you agree we and our Third Party Suppliers are permitted to use the your data: (i) in anonymous form for statistical purposes; and (ii) to monitor the correct functioning of the Additional Services or to test the correct functioning of an update of Additional Services.

Intellectual Property Rights

The provision of the Additional Services does not imply any transfer of intellectual property rights.

You grant haysmacintyre and any Third Party Supplier a perpetual, royalty-free, non-exclusive, irrevocable, transferable, world-wide licence to use any materials or information you upload to the

Additional Services, for the purpose of providing the Additional Services, including the backup and monitoring of such services, and use of the data in anonymous form for statistical purposes. All rights of whatever nature in such materials or information belong to you.

Whenever you upload material or information to us via the Additional Services, you must comply with the Usage Restrictions and Usage Requirements set out above.

You acknowledge that all intellectual property rights in Additional Services belong to us or the relevant Third Party Supplier.

Liability

For the avoidance of doubt the liability exclusions and limits set out below apply to the Additional Services. Professional services are separately addressed under the haysmacintyre standard terms of business to which this schedule is attached.

The parties confirm that, taking into account your circumstances along with our own, they agree that regarding your use of the Additional Services and, subject to clause 5.3 of the haysmacintyre Standard Terms of Business, neither we nor a Third Party Supplier shall be liable to you, whether in contract, tort (including negligence), breach of statutory duty or otherwise for any loss of profits, loss of business, depletion of goodwill or similar losses, or loss or corruption of data or information, or pure economic loss, or for any special, indirect or consequential loss, costs, damages, charges or expenses however arising under or in connection with Additional Services.

In the event of any claim arising in respect of the Additional Services, our liability shall not exceed 100% of the direct cost to haysmacintyre, in the twelve month period prior to the relevant breach, of having procured the extra volume of the Additional Services which were provided to you. This sum represents the maximum total liability to you in respect of haysmacintyre, its partners, directors, and employees. This maximum total liability applies to any and all claims made on any basis and therefore includes any claims in respect of breaches of contract, tort or otherwise in respect of the Additional Services and shall also include interest.

Confidentiality

Any information that passes through the Additional Services will be shared with the provider of that Additional Service. For each Additional Service, we have agreements in place with the relevant Third Party Supplier to protect the confidentiality of such information. These agreements allow for the Third Party Supplier to disclose such information on to its employees, officers, representatives or advisers who need to know such information for the purpose of carrying out its obligations in relation to the Additional Services, along with as may be required by law, court order or any governmental or regulatory authority.

Data Protection

When you use the Additional Services, the information you provide to us or a Third Party Supplier will be processed by us in order to provide that service. We and each Third Party Supplier shall only process personal data which you provide to the extent, and in such a manner: (i) as is necessary for the purposes of providing the Additional Services; (ii) in accordance with this schedule; or (iii) in accordance with your instructions from time to time. We will take, and will procure that our Third Party Suppliers take, reasonable measures to protect the personal data saved or processed in the Additional Services and shall strictly adhere to the General Data Protection Regulation 2016/679 and prevent unauthorised persons from accessing your data. We shall not cause or permit such personal data to be transferred or otherwise processed outside the European Economic Area without your prior written consent.

You shall strictly adhere to the General Data Protection Regulation 2016/679 and shall ensure that we and our Third Party Suppliers are entitled to process the relevant personal data in the Additional Services. You shall procure that all relevant third parties have been informed of, and have given their consent to, such processing of their personal data as required by all applicable data protection legislation.

Termination

We will use reasonable endeavours to ensure continuity in any Additional Service, and that a reasonable notice period will be provided before any Additional Service is terminated. As Additional Services are, in part, provided to haysmacintyre by Third Party Suppliers, they are therefore subject to termination or suspension at any time. In most scenarios we expect to have at least three months' notice of termination of Additional Services. Upon us receiving (or issuing) a notice of termination of an Additional Service from, or to, a Third Party Supplier, we will provide as much notice of such a termination to you as is reasonably practicable, and will use reasonable endeavours to engage a new Third Party Supplier to provide an equivalent service and to administer a seamless transition to the new Third Party Supplier.

The provision of Additional Services shall also terminate upon us ceasing to provide professional services in relation to your business affairs.

After termination of your access to the Additional Service we will at your request and expense (provided that agreement has been reached by you and us on the conditions thereof), make your data available to you, or procure such availability, in a generally accessible file format. You agree that our liability for the availability, completeness, integrity or possibilities for use of such data is entirely excluded. We are not obliged to convert your data provided or otherwise make it appropriate for use.

Remedies

If it becomes apparent that the information that is saved in or exchanged via the Additional Services is unlawful, we reserve the right to delete such information or block the access to it.

Force Majeure

We shall not be in breach of the Standard Terms of Business, nor liable for any failure or delay in performance of the Additional Services arising from or attributable to force majeure. Force majeure includes a failure of any of our suppliers, government measures or instructions, strikes, power cuts, internet or telephone interruptions and other circumstances beyond our reasonable control.