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## 1 GENERAL ITEMS

- 1.1 The following terms apply to all engagements or additional work accepted and provided by Us. These Terms should be interpreted together with an Engagement Letter, Schedule(s) of Services or annex or appendices (as applicable) and any other additional Fees agreed in writing under clause 5, which together will govern Our relationship with You ("Agreement"). The Agreement together with any documents incorporated or referred to in it (including any document incorporated by reference to a website link) or annexed to it constitutes the entire agreement between the parties and supersedes and extinguishes all previous drafts, agreements, promises, assurances and understandings between them whether written or oral, relating to its subject matter.
- 1.2 If there is any conflict between these Terms, the Schedule of Services, annexes or appendices or Engagement Letter respectively, then they shall be interpreted in the following order of precedence: (i) Schedule of Services; (ii) Engagement Letter (including its annexes and appendices) and (iii) these Terms.
- 1.3 Unless otherwise agreed in writing, where We act for two or more clients jointly, it is on the understanding that We are authorised to act on instructions from any one of them.
- 1.4 If this is the first set of terms that You have been provided with or have access to then these Terms will cover all previous work undertaken by Us for You.
- 1.5 Unless we both agree otherwise, these Terms (as amended from time to time) will apply to any future instructions that You may give Us. Your continued instruction of Us will be deemed acceptance of these Terms.
- 1.6 We reserve the right to vary the Agreement from time to time and will update these Terms on Our website at: [BR-TERMS-OF-BUSINESS-APRIL-2026.pdf](#) and by notice in writing to You. You will be subject to these updated Terms if You continue to receive Services from Us following any such notice.
- 1.7 These Terms are applicable to all types of legal entities and/or natural persons and shall be interpreted accordingly. By accepting this Agreement You agree that all parties receiving Services or relying on the advice provided by Us under this Agreement are covered by the provisions of this Agreement.
- 1.8 For definitions applicable to these Terms please refer to the definitions contained at the end of these Terms.
- 1.9 The Agreement shall take effect on the earlier of the date of the Engagement Letter or the commencement of Our Services to You.
- 1.10 The Agreement is governed by the laws of and will be subject to the exclusive jurisdiction of the courts of the location of the office from which We are engaged to provide the Services to You which is set out in Your Engagement letter.
- 1.11 If any provision of these Terms is held by a competent body or court to be void or unenforceable, then that provision will be deemed not to form part of this Agreement but the remaining provisions will continue to apply in full.
- 1.12 Each party acknowledges that, in entering into this Agreement and the documents referred to in it or annexed to it, it does not rely on, and shall have no remedies in respect of, any representation or warranty (whether made innocently or negligently) that is not set out in this Agreement or those documents. Each party agrees that its only liability in respect of those representations and warranties, or any statement set out in this Agreement or those documents (whether made innocently or negligently) shall be for breach of contract.
- 1.13 Unless otherwise agreed by Us in writing, Our client is the legal entity(ies) or natural person(s) by whom We are engaged to undertake work as set out in the applicable Engagement Letter.
- 1.14 You shall not assign, transfer, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any of its rights and obligations under this Agreement without the prior written consent of Us. We may at any time assign, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any or all of its rights and obligations under this Agreement.
- 1.15 The Agreement shall be binding on, and inure the benefit of, the parties to the Agreement and their respective personal representatives, successors and permitted assigns, and references to any party shall include that party's personal representatives, successors and permitted assigns.
- 1.16 Nothing in the Agreement is intended to, or shall be deemed to, establish any partnership or joint venture between You and Us, constitute any party the agent of another party, or authorise any party to make or enter into any commitments for or on behalf of any other party except as expressly provided herein.

## 2 CLIENT IDENTIFICATION, ANTI MONEY LAUNDERING, YOUR RESPONSIBILITIES, OUR RESPONSIBILITIES

- 2.1 We are required under UK anti-money laundering legislation to carry out due diligence measures in respect of new clients (including due diligence of You and on behalf of any officer, director or beneficial owner) and to conduct on-going monitoring periodically throughout Our business relationship with You.
- 2.2 We will undertake this due diligence activity prior to providing Services to You and periodically thereafter, this will be performed through either a request to You for information and/or through a search with a credit reference or fraud prevention agency. We do not require Your consent to undertake such checks. Any documents provided to Us will be recorded and copied for audit purposes as part of Our anti-money laundering requirements. We reserve the right to charge a fee to cover any third party expenses and cost of time charged in performing the relevant checks required by legislation or Our internal policies undertaken as part of Our onboarding process and on-going monitoring process and as renewed periodically throughout the course of the engagement.
- 2.3 If You fail to provide (to Our satisfaction) any information or documentation required by Us to satisfy Our legal obligations, on request, We may immediately terminate or suspend Our relationship with You.

- 2.4 We are also required by UK anti-money laundering legislation to report to the regulatory authorities and National Crime Agency if We have reasonable grounds for knowing or suspecting that money laundering or terrorist financing has arisen or is likely to arise. If We do so, You acknowledge that We will not be permitted by law to make any disclosure to You in respect thereof.
- 2.5 We shall perform Our Services to You with reasonable skill and care.
- 2.6 We reserve the right to allocate appropriate team members to perform the Services. Where named individuals are not available for any reason, We will supply appropriate substitutes of equivalent quality, and experience.
- 2.7 You will, so far as reasonably practicable:
- 2.7.1 provide Us with timely instructions, information and material as necessary for Us to provide the Services to You;
- 2.7.2 ensure that all information provided to Us is complete and accurate in all material respects;
- 2.7.3 notify Us promptly of any changes or additions to the information provided.
- 2.8 We may rely on the accuracy of the information You provide to Us and We will not be held liable for any errors arising from such inaccuracy.
- 2.9 Our advice to You and Services are based on laws, regulations, standards, statements of practice and codes of practice that are current at the time the advice is given or Services provided and no warranty is made in respect of the continued accuracy or applicability of Our advice or Services. Unless We have expressly agreed to do so in Our Engagement Letter or Schedule of Services, We will have no obligation actively to inform You if the laws, regulations, statements of practice and codes of practice upon which any advice or Services We have given to You was based has changed, or if any change has any implications that will require You to obtain additional or updated advice or Services.

### **3 CONFIDENTIALITY**

- 3.1 Except as described in this clause 3, We shall keep confidential any information received under this Agreement, except as set out in Your Engagement Letter, Schedule(s) of Service, annex, Our Privacy Policy at <https://www.blickrothenberg.com/privacy-policy/> or otherwise authorised by You.
- 3.2 We may be required by law, to disclose information to third parties without notice to you. We are entitled to disclose confidential information to the extent strictly necessary to regulatory bodies, Our advisers, including Our legal advisers, Our banks, auditors, credit reference agencies, fraud prevention agencies and insurers (for the purpose of enabling Us to make full notification to Our insurers of circumstances arising from work We undertake for You which may result in an insurance claim). All such advisers are obliged to keep all such information confidential.
- 3.3 You agree that We may, on occasions, subcontract work to third party tax, accounting, finance or other professionals. The subcontractors will be bound by the same terms as set out in clause 3.1 of these Terms.
- 3.4 In the event of a potential sale of all or part of the Azets Group business, We may disclose confidential information (including Personal Data) to the potential purchaser as a necessary part of a due diligence process. Such disclosure would be subject to strict confidentiality obligations on the recipient and would be in full compliance with the terms of this agreement and any applicable data protection legislation. In the event of an actual sale of all or part of the Azets Group, personal data would be transferred to the acquirer. If this were to occur You will be notified by email and/or a prominent notice on Our websites describing any change of ownership and/or use of Your personal data, as well as choices You may have regarding Your personal data.

### **4 DATA PROTECTION**

- 4.1 To enable Us to discharge the Services and for other related purposes including updating and enhancing customer records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance, We may obtain, use, process and disclose Personal Data about You/ Your organisation its officers, employees, shareholders and clients.
- 4.2 In the course of providing Services to You and processing information (including Personal Data) in connection with the performance by Us of Our obligations under this Agreement, We may disclose information (including Personal Data) to other firms in Our professional network, a regulatory body or other recipient, in accordance with clause 3 of these Terms.
- 4.3 You shall ensure that any disclosure of Personal Data to Us complies with all applicable Data Protection Legislation. If You supply Us with any Personal Data You shall ensure You have a lawful basis to pass it to Us and shall fully indemnify and hold Us harmless if You do not have such a basis and that causes Us loss, regulatory fine or censure or claims by Data Subjects.
- 4.4 If You are supplying Us with Personal Data on the basis of a power of attorney for anyone, You shall produce to Us an original or certified power of attorney on demand. You shall ensure You have provided the necessary information to the relevant Data Subjects regarding its use by Us.
- 4.5 If You or Your organisation is wholly or partly located in a Third Country the exchange of Personal Data between You and Us constitutes a Restricted Transfer. By executing our Engagement Letter You give Your consent to all such Restricted Transfers.
- 4.6 To the extent that Personal Data is processed by Us one or more of the following shall apply:
- 4.7 As Controller:
- 4.7.1 if We determine the purposes and means of the processing of Personal Data then We shall be Controller of such Personal Data in accordance with:

**Terms Of Business – Blick Rothenberg**

- 4.7.1.1 [Privacy Policy](https://www.blickrothenberg.com/privacy-policy/) <https://www.blickrothenberg.com/privacy-policy/> which defines how We process the Personal Data of Our clients, and their rights as Data Subjects; and
  - 4.7.1.2 [Data Protection Policy](https://www.blickrothenberg.com/data-protection-policy/) <https://www.blickrothenberg.com/data-protection-policy/> which defines how We comply with relevant Data Protection Legislation.
- 4.8 As Joint Controller:
- 4.8.1 if We jointly determine the purposes and means of the processing of Personal Data with You then We shall both be Joint Controllers of such Personal Data subject to [Data Sharing Agreement](https://www.blickrothenberg.com/data-sharing-agreement/) (DSA) <https://www.blickrothenberg.com/data-sharing-agreement/> which is incorporated by reference as if it had been set out in full in these Terms.
- 4.9 As Processor:
- 4.9.1 if We process Personal Data on Your behalf then We shall be Processor of such Personal Data subject to [Data Processing Agreement \(DPA\)](https://www.blickrothenberg.com/data-processing-agreement/) <https://www.blickrothenberg.com/data-processing-agreement/> which is incorporated by reference as if it had been set out in full in these Terms.
  - 4.9.2 If either party is required to perform a Restricted Transfer of Personal Data to a Third Country to satisfy contractual or legal obligations such transfer shall be subject to [Standard Contractual Clauses](#) which are incorporated by reference as if they had been set out in full in these Terms (unless the transfer is permitted on the basis of an adequacy decision).
- 4.10 If You need to contact Us about any data protection issue please contact Our Data Protection Officer at [dpo@azets.co.uk](mailto:dpo@azets.co.uk).
- 4.11 Definitions and links to relevant documents are as follows:

Document	Purpose
Privacy Policy <a href="https://www.blickrothenberg.com/privacy-policy/">https://www.blickrothenberg.com/privacy-policy/</a>	Defines how We process the Personal Data of Our clients as a controller and their rights as Data Subjects.
Data Protection Policy <a href="https://www.blickrothenberg.com/data-protection-policy/">https://www.blickrothenberg.com/data-protection-policy/</a>	Defines how We comply with relevant Data Protection Legislation.
Data Sharing Agreement (DSA) <a href="https://www.blickrothenberg.com/data-sharing-agreement/">https://www.blickrothenberg.com/data-sharing-agreement/</a>	Incorporated by reference when We engage with a client in the role of a Joint Controller.
Data Processing Agreement (DPA) <a href="https://www.blickrothenberg.com/data-processing-agreement/">https://www.blickrothenberg.com/data-processing-agreement/</a>	Incorporated by reference when We engage with a client in the role of a Processor.

**5 FEES AND PAYMENT TERMS**

- 5.1 Unless set out in Our Engagement Letter, or otherwise in writing, Our Fees will be calculated taking into account the complexity and value of the Services provided to you or on a time and materials basis in accordance with Our standard rates which can be provided on request. Any estimate of Fees (and of any other charges or disbursements) provided is not legally binding unless expressly set out in Your Engagement Letter (or otherwise in writing) as a Fixed or Capped fee.
- 5.2 We reserve the right to increase any estimate of Our Fees (and other charges and disbursements) on notice in writing to You.
- 5.3 We may agree a Fixed Fee for particular Services and, if so, this will be set out in Our Engagement Letter, or otherwise in writing. All Fixed Fees are based on the following assumptions:
  - 5.3.1 disbursements, expenses and VAT are payable in addition;
  - 5.3.2 there will be no substantial renegotiation of terms (including but not limited to the scope, nature and extent of work to be undertaken) once We commence work;
  - 5.3.3 the transaction proceeds reasonably smoothly and in accordance with the scope of work and specifications agreed in the Engagement Letter or otherwise in writing; and
  - 5.3.4 You will materially comply with any dependencies on You as set out in the Engagement Letter.

If these assumptions are breached or prove incorrect, We reserve the right to increase any Fixed Fee provided on notice in writing to You.
- 5.4 We review Our Fees from time to time and may increase Our Fees periodically on notice in writing to You. Our standard hourly Fees, including any Fixed Fee or Capped Fees will, as a minimum, increase each year. We will inform You if Our Fees change and the effective date of any change.
- 5.5 We will agree with You in Our Engagement Letter, or separately with you in writing, whether We will invoice You in advance, monthly in arrears or at the end of an engagement or if We will collect any of Our fees via Direct Debit. If nothing specific is agreed with You, on a regular basis in line with the work undertaken.
- 5.6 If we are engaged by more than one party as set out in Our Engagement Letter, or otherwise agreed in writing, all parties are jointly and severally liable for Our Fees.

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- 5.7 Unless otherwise agreed in writing by Us, Our invoices are due for payment within 30 days of the date of the invoice or if collected by Direct Debit, payment is to be made on the date the Direct Debit is due pursuant to any Direct Debit instruction.
- 5.8 Where We agree in an Engagement Letter, or separately in writing with you, the facility to pay Your Fees by monthly or quarterly instalments, or by Direct Debit, We will not charge any interest or charges (except for default charges) as these terms will not be a regulated credit agreement.
- 5.9 We may alter Your Direct Debit or debit/credit card instruction if the price of Our Services or Our Fees changes for any reason. We may also charge any other payment due under Our Engagement Letter, or as agreed separately with you in writing, under Your Direct Debit or debit/credit card instruction together with any other payments which You agree We may charge under that instruction. If there are any changes to the amount, date or frequency of Your Direct Debit, We will notify You 10 working days in advance of Your account being debited or as otherwise agreed. Any Direct Debit payments will be subject to the Direct Debit Guarantee issued to You.
- 5.10 If You agree to pay by Direct Debit, You have the right to cancel it at any time by contacting Your bank and asking them to stop the payments. You must let Us know in writing that You have cancelled Your Direct Debit.
- 5.11 Our Fees, charges, disbursements and expenses reasonably incurred by Us in connection with the Services are, where applicable, subject to VAT at the prevailing rate from time to time, which will be added where it is chargeable.
- 5.12 In addition to the Fees, You will pay to Us or to the relevant taxing authority, as appropriate, any applicable withholding or similar taxes payable (including any penalties, interest or similar charges in lieu of failure to timely pay) under this Agreement so that after payment of such taxes the amount We receive is not less than the Fees payable.
- 5.13 Unless otherwise agreed by Us to the contrary in writing, Our Fees do not include:
- 5.13.1 the costs of any third party, counsel or other professional fees, or
- 5.13.2 any other disbursements We incur on Your behalf (in respect of which We may require payment in advance), or
- 5.13.3 any expenses incurred in the course of carrying out the Services, and the same will be added to Our invoices, where appropriate.
- 5.14 If We do not receive payment by the due date or if We do not receive any payment via the Direct Debit on the date it is due pursuant to any Direct Debit Instruction, in addition to any other rights and remedies available to Us, We may: on written notice to You, suspend or cease working on any current matter and/or terminate the Agreement and any other engagement We have with You forthwith; and/or
- 5.14.2 charge You interest on any amount due to Us at an annual rate of 4% above Barclays Bank Plc's prevailing base rate from time to time. Interest will be calculated on a daily basis from the date payment was due until the date We receive full payment (plus interest); and/or
- 5.14.3 retain (and, to the extent permitted by law or by professional guidelines, exercise a lien over) any or all monies, documents and records in Our possession, relating to any engagement, until We have received payment of all amounts due to Us (plus any interest charged by Us); and/or
- 5.14.4 recover on a full indemnity basis any costs incurred by Us in collecting overdue payments, including our time charges, the costs and expenses of any third parties we may appoint to collect such amounts.
- 5.15 If you do not agree that an invoiced Fee is in line with what has been agreed in Our Engagement Letter, or otherwise in writing, You must notify Us within 21 days of receipt of the invoice, failing which You will be deemed to have accepted that payment in respect of that invoice is legally due.
- 5.16 You may at any time (after payment of all outstanding Fees, charges and disbursements), ask Us to return to You any of Your documents or records which You have not received during the course of Your matter (which will not include Our working papers). We may charge a fee for determining which documents You are entitled to and for copying those documents for Our own records.

**6 COMMISSION AND OTHER BENEFITS**

- 6.1 We may receive commission or other benefits for introductions to other professionals or in respect of transactions which We will arrange for You.
- 6.1.1 If this happens and We retain such commissions:
- 6.1.1.1 We will notify You, in writing, in advance where possible of the amount and terms of payment of any such commissions or benefits You consent to such commission or other benefits being retained by Us without Us being required to account to You for any such amounts. The Fees You would otherwise pay will not be reduced by the amount of commissions.
- 6.1.1.2 Where advance notification is not possible, we will inform you in writing, within 2 months of receipt of such commission, of the amount, terms of payment of any such commissions or benefits to Us and request Your consent to retain such commission or other benefits. If you do not provide your consent, We will write to You again after 30 days, if no response is received if again after a further 30 days, we will write to you, one final time to give You a final 7 days' notice that we will retain such commission or benefits should You not respond to our correspondence. The Fee You would otherwise pay will not be reduced by the amount of commissions.

- 6.1.1.3 Where We continue to receive commission or other benefits in accordance with 6.1.1.1 and 6.1.1.2, We will not notify You again. If we receive commission which is more than double the amount of the commission previously notified to You, in these circumstances, We will notify You of the revised amount and frequency (if applicable) and follow the process set out in 6.1.1.2 in order to obtain Your consent to Our retention of such commission.
- 6.1.1.4 This link: <https://www.blickrothenberg.com/commissions-we-may-receive/> shows examples of likely commissions that may be received by Us and the likely amounts. These are examples only and may not cover all receipts in the future.
- 6.1.2 If this happens and a fiduciary relationship exists:
  - 6.1.2.1 the fees You would otherwise pay may be reduced by the amount of the commissions or other benefits We actually receive and, We will, where applicable, apply the HMRC concession that allows VAT to be calculated on the net fee after deduction of that commission or other benefit.

## **7 ENGAGEMENT, TERMINATION, DISENGAGEMENT AND RETENTION OF PAPERS**

- 7.1 We or You may terminate any Agreement, in writing, at any time without penalty on the provision of 30 days written notice to the other. This clause 7.1 may be varied by the specific terms of notice set out in Your Engagement Letter or otherwise in writing.
- 7.2 We reserve the right to immediately suspend any work for You or terminate the Agreement with immediate effect by giving written notice to You:
  - 7.2.1 if We are obliged to do so under any applicable law and regulations, including legislation in relation to money laundering or proceeds of crime or directions or guidance issued by the Government (for example, but not limited to, sanctions directions);
  - 7.2.2 if Our Fees are not paid on the due date for payment;
  - 7.2.3 where We become aware of a conflict of interest that cannot be mitigated save for disengagement;
  - 7.2.4 if the behaviour of You or Your staff is threatening, bullying or otherwise indicates material detriment to the physical or mental wellbeing of Our staff;
  - 7.2.5 if You fail to cooperate with Us or We have reason to believe that You have provided or intend to provide Us, or HMRC or any regulatory body with misleading information;
  - 7.2.6 in the event of Your insolvency, bankruptcy or other arrangement being reached with creditors;
  - 7.2.7 if an independence issue or change in the law which means We can no longer act;
  - 7.2.8 if You breach Your obligations to Us under this Agreement if not corrected within 30 days, or the notice period as set out in any service specific terms of business, of being asked to do so;
  - 7.2.9 as set out in Your Engagement Letter or otherwise in writing.
- 7.3 Termination of this Agreement will be without prejudice to any rights that may have accrued to either You or Us prior to termination and You will still be liable to pay Our Fees (and any other charges or disbursements) that have been incurred up until the date of termination of the Agreement.
- 7.4 In the event of termination of the Agreement:
  - 7.4.1 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;
  - 7.4.2 We shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination; and
  - 7.4.3 We will normally issue a disengagement letter to ensure that Your and Our respective responsibilities are clear.
- 7.5 Clause 3(Confidentiality) and clause 4 (Data Protection) shall continue in force and survive termination of the Agreement. For the avoidance of doubt, We reserve the right to retain Your confidential information after termination of this Agreement, subject to clause 3, as necessary for Our regulatory and document retention purposes.
- 7.6 As stated in clause 5.16 above, You may at any time (after payment of all outstanding Fees, charges, expenses and disbursements) ask Us to return to You any of Your documents which You have not received during the course of Your matter (which will not usually include Our working papers). As stated in clause 5.16, We may charge a fee for determining which documents You are entitled to, and for copying those documents for Our own records. We may retain a complete copy of any documents returned to You. You authorise Us to destroy Your files if You do not ask Us to return them to You within 7 years after provision of the Services is completed, or otherwise in accordance with Our document retention policy (which is available on request).
- 7.7 If We are providing trust services to You, where originals of any documents or other supporting evidence are retained by trustees or any records or other documentation used in the preparation of settlement accounts are returned to trustees, the safe-keeping of these records will remain their responsibility.
- 7.8 You may have a legal responsibility to retain documents and records relevant to Your financial affairs. If You require specific advice as to Your data retention obligations, please notify Us and We will be able to provide advice to meet Your specific requirements. We reserve the right to charge You for provision of this advice.

**8 ADVICE AND THIRD PARTY RIGHTS**

- 8.1 We will endeavour to record all advice on important matters in writing. Advice given orally or in draft or interim form is not to be relied upon unless confirmed by Us in writing.
- 8.2 We will only assist with implementation of Our advice if specifically instructed and with Our agreement in writing.
- 8.3 If any individual requires knowledge or information about Our Services or advice which has been provided to You, then this will only be provided if that individual has the express written permission of all the other legal entities or persons engaged in the provision of the Services (unless disclosure of such information is required as set out in clause 3 (Confidentiality)).
- 8.4 The advice and information We provide to You as part of Our Services must be kept confidential and is for Your sole use and benefit only. Such advice and information may only be relied on by a third party if We have expressly agreed in the Engagement Letter or in a Schedule of Services or Annex (or otherwise in writing) that a specified third party may rely on Our advice. We accept no responsibility to any third parties, including any group company, associate, spouse, family member or employer, to whom the Engagement Letter or Schedule of Services is not addressed, for any advice, information or material produced as part of Our Services for You that You make available to them.
- 8.5 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 or regulation, are required to be made public or as agreed with Us in advance.
- 8.6 A party to the Agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any other person under the Contracts (Rights of Third Parties) Act 1999.

**9 INTELLECTUAL PROPERTY RIGHTS**

- 9.1 Except where the law provides specifically to the contrary, We will retain all copyright and other intellectual property rights in all documents (including records, reports, papers, designs, typographical arrangements, software, and all other materials in whatever form, including but not limited to hard copy and electronic form) prepared during the course of carrying out the Services including where such documentation has been prepared Using information or data provided by You ("Final Documents").
- 9.2 Notwithstanding the foregoing, nothing in this Agreement grants Us any rights with respect to any of Your copyright and other intellectual property rights in any of Your information provided to Us in the course of the Services or in any documents, materials or works created by You independently of the Services.
- 9.3 If You provide Us with feedback or suggestions about our Services then We may use that information without obligation to You and You irrevocably assign Us all rights, title and interest in that feedback and/or those suggestions.
- 9.4 Subject to payment of all Our outstanding Fees, disbursements, expenses and charges, We hereby grant to You a non-exclusive perpetual, royalty-free license to use any copyright or other intellectual property rights contained in the Final Documents.

**10 LIMITATION AND EXCLUSIONS OF LIABILITY**

- 10.1 This clause sets out Our entire liability to You under or in connection with the Agreement (including any liability for the acts or omissions of Our employees, agents, consultants and sub-contractors).
- 10.2 References to liability in this clause 10 include every kind of liability arising under or in connection with the Agreement including liability in contract, tort (including negligence), misrepresentation, restitution or otherwise.
- 10.3 You agree not to hold personally liable any of Our employees, agents, consultants and sub-contractors, regardless of their title. All liability, so far as legally permitted and applicable, shall be between Us and You.
- 10.4 Nothing in the Agreement limits or excludes Our liability for:
- 10.4.1 death or personal injury resulting from Our negligence;
  - 10.4.2 any damage or liability incurred by You as a result of Our fraud or fraudulent misrepresentation; or
  - 10.4.3 any liability which cannot lawfully be limited or excluded.
- 10.5 Our maximum liability under this Agreement and in respect of any other engagements or services We provide to You, unless expressly agreed with You separately in writing in Our Engagement Letter, for all loss or damage including for costs, damages, expenses, liabilities, interest, penalties or fines, is limited in aggregate to the greater of: (a) £1,000,000; or three times the value of the fees (excluding disbursements and VAT) paid or payable by you to us in the 12 months immediately prior to the event causing loss, up to a maximum liability of £5,000,000.
- 10.6 To the extent that the law imposes on us any responsibility to any third party, notwithstanding that we do not accept such responsibility, our liability to that third party shall be limited in accordance with 10.5 and 10.7.
- 10.7 You agree that (unless otherwise agreed by Us in writing), the financial limit of liability specified in clause 10.5 will be shared between the addressees to Our Engagement Letter (where there is more than one), any other party We agree in writing to assume a duty of care to in relation to this Agreement, and any third party (to the extent that the law imposes on Us a responsibility to that third party notwithstanding that we do not accept such responsibility). It will be entirely a matter for You how You apportion the sharing of that limit of liability and You shall be under no obligation to inform Us of such apportionment.
- 10.8 To the fullest extent permissible by law, unless expressly agreed with You separately in writing in Our Engagement Letter, We are not liable for the following:
- 10.8.1 loss of actual or anticipated income or profits;

- 10.8.2 loss of goodwill or reputation;
  - 10.8.3 loss of sales or business;
  - 10.8.4 loss of agreements or contracts;
  - 10.8.5 loss of anticipated savings;
  - 10.8.6 loss of use or corruption of software, data or information; or
  - 10.8.7 any indirect or consequential loss or damage of any kind; howsoever arising and whether caused by tort (including negligence), breach of contract or otherwise, whether or not such loss or damage is foreseeable, foreseen or known.
- 10.9 Without prejudice to any other exclusion or limitation on liability, subject to clause 10.4 and unless expressly agreed with You separately in writing in Our Engagement Letter, We exclude:
- 10.9.1 any liability of whatever nature arising as a direct or indirect consequence of Our compliance in good faith with money laundering provisions or any other statutory, professional or regulatory obligation (and, for the avoidance of doubt, this includes liability for delays caused by Our having to seek consent from the relevant authorities including pursuant to the said money laundering provisions);
  - 10.9.2 all liability for any loss or damage, whether direct or indirect, caused by any communication whether by post, fax , email or other electronic means being misdirected or intercepted by third parties.
- 10.10 Unless expressly agreed with You separately in writing in Our Engagement Letter, We will not be liable to You:
- 10.10.1 if the delivery of the Services is directly impacted because of something You do or fail to do (such as giving Us wrong or incomplete information or failing to provide information in a timely manner, or relying on the Services in a manner beyond what it was intended for or in a manner which changes the risk associated with the provision of the Services);
  - 10.10.2 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, public policy or Your circumstances;
  - 10.10.3 if the laws, regulations, statements of practice and codes of practice upon which any advice We have given to You was based has changed, or if any change has any implications that will require You to obtain additional or updated advice or Services.
- 10.11 If We are prevented by circumstances beyond Our reasonable control from providing the Services to You We shall not be liable for any delay or loss arising therefrom and the time for completing Our Services shall be extended accordingly.
- 10.12 Where any loss or damage is suffered by You for which We would otherwise be jointly and severally liable with any third parties, the extent to which such loss or damage shall be recoverable by You from Us, as opposed to the third party, shall be limited so as to be in proportion to Our contribution to the overall fault for such loss or damage, as agreed between the parties or, in the absence of agreement, as finally determined by a Court of competent jurisdiction. Loss in this context includes costs and interest.
- 10.13 To the extent that you are contracting with us as a consumer (as defined in the Consumer Rights Act 2015), we are responsible for losses you suffer which are caused by us breaking this contract unless the loss is:
- 10.13.1 unexpected. This means that it was not obvious that it would happen and nothing you said to us before we accepted the engagement meant we should have expected it (so, in the law, the loss was unforeseeable); or
  - 10.13.2 caused by a delaying event outside our control. This is subject to us taking steps to: (i) let you know as soon as possible; (ii) do what we can to reduce the delay; and (iii) allow you to terminate our contract without penalty if the delay is likely to be substantial; or
  - 10.13.3 avoidable by you. We are not responsible if you could have avoided the loss by taking reasonable action; or
  - 10.13.4 a business loss. Our liability for any loss you suffer in connection with your trade, business, craft or profession is limited, as described in this clause 10.
- 10.14 Nothing in these terms and conditions shall affect Your statutory rights.
- 11 INSURANCE**
- 11.1 We have and shall maintain professional indemnity insurance. Details of our professional indemnity insurance are available at: <https://www.blickrothenberg.com/legal-regulatory-information/>.
- 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 and reserve the right to terminate the Agreement on notice to You.

- 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 will be guided by ICAEW's Code of Ethics, which can be viewed at <https://www.icaew.com/-/media/corporate/files/members/regulations-standards-and-guidance/ethics/icaew-code-of-ethics-2020.ashx?la=en#page=53>, section 310 and, where applicable the Financial Reporting Council's Ethical Standard for Auditors: <http://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditing-standards/>, or the Insolvency Code of Ethics: <http://www.icaew.com/regulation/insolvency/sips-regulations-and-guidance/insolvency-code-of-ethics#:~:text=The%20Insolvency%20Code%20of%20Ethics%20applies%20to%20all,International%20Ethics%20Standards%20Board%20for%20Accountants%20%28IESBA%29%20Code>.
- 12.3 During and after Our engagement, You agree that, subject to Our obligations of confidentiality and the safeguards set out in the clause 3 above, We can act for other clients whose interests are or may compete with, or be adverse to, Yours.
- 12.4 If conflicting advice, information or instructions are received from different persons that have (or are involved in) the control or management of the legal entity We act for, We will refer the matter back to the directors, officers, proprietors or trustees of the legal entity and will take no further action until the governing body of that legal entity has agreed the action to be taken and then informed Us in writing of the agreement and action required.

### 13 PROFESSIONAL RULES, STATUTORY OBLIGATIONS AND REGULATORY BODIES AND REQUIREMENTS

- 13.1 If Your services are provided by Group companies regulated by ICAEW <https://www.icaew.com/>:
- 13.1.1 We are required to, and will, observe and act in accordance with the byelaws, regulations and code of ethics of the Institute of Chartered Accountants in England and Wales (Including Professional Conduct in Relation to Taxation) and will accept instructions to act for you on that basis. These requirements are available online: <http://www.icaew.com/regulation>.
- 13.1.2 In particular, if relevant, please note that You give Us the authority to, and We will, correct errors made by HMRC, the IRS or any other tax authority where We become aware of them.
- 13.1.3 When dealing with HMRC on Your behalf We are required to be honest and to take reasonable care to ensure that the information You provide is 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](http://www.hmrc.gov.uk/charter/index.htm). To the best of Our abilities, We will ensure that HMRC meets its side of the Charter in its dealings with You.
- 13.2 If Your Services are provided by Group companies regulated by FCA:
- 13.2.1 Blick Rothenberg Audit LLP is authorised and regulated by the Financial Conduct Authority (FCA) to carry on investment business and consumer credit related activity. Details about our FCA registration can be viewed at the FCA site <https://register.fca.org.uk/s/> under reference number 591030.
- 13.3 Our obligations in respect of USA Foreign Account Tax Compliance Act (FATCA) and/or OECD Common Reporting Standard are set out in <https://www.blickrothenberg.com/fatca/>.
- 13.4 In performing Our obligations under this Agreement, We shall comply with all applicable laws including relating to modern slavery, anti-bribery and anti-corruption in the UK including but not limited to the Bribery Act 2010.
- 13.5 Certain other information required by the Provision of Services Regulations 2009 (SI 2009/2999) in respect of Our companies is available on Our Website: <https://www.blickrothenberg.com/legal-regulatory-information/>

### 14 USE OF TECHNOLOGY

- 14.1 Artificial Intelligence (AI)
- 14.1.1 To enhance the efficiency and effectiveness of our services, We may utilise AI tools and technologies for tasks such as, but not limited to, data analysis, document processing, and report generation. Unless stated otherwise, all AI-generated outputs will be reviewed and verified by Our qualified staff to ensure accuracy and compliance with professional and regulatory standards. You acknowledge and consent to Our use of AI as described herein.
- 14.2 Use of technology in the provision of Our Services
- 14.2.1 You acknowledge and agree that We may use Digital Technology, including a Client Portal and/or third party technology or services to provide the Services to You. You may be required to access or use any such Digital Technology or services in the receipt of Our Services. Your access to Digital Technology is subject to the terms below and any additional terms of use which will be made available to You as applicable. You agree that unless otherwise agreed in writing, We do not control and shall have no liability to You for any third party digital technologies.
- 14.2.2 You agree and acknowledge that We may leverage third party service providers in the provision of the Digital Technology to you and therefore Your data may be transferred and stored in a location outside its country of origin or Your country of operation or incorporation.
- 14.2.3 Where applicable, We grant to You a non-exclusive, non-transferable, non-assignable, limited term right to access and use the relevant Digital Technology solely for the purpose of receiving the Services under this Agreement and for internal business purposes only.
- 14.2.4 You agree that when accessing Digital Technology, You will:
- 14.2.4.1 keep Your User account details secure and confidential;
- 14.2.4.2 notify Us of any possible, suspected or actual security incident, security vulnerabilities and/or misuse of the Digital Technology;

- 14.2.4.3 not upload into the Digital Technology network, server, system or computer any harmful or malicious software or virus;
  - 14.2.4.4 use the Digital Technology for its intended purpose only and not use the Digital Technology to threaten, stalk or harass any other person, to send unsolicited communication or to upload any information into the Digital Technology that could reasonably be considered to be libellous, defamatory, pornographic, obscene or otherwise illegal;
  - 14.2.4.5 unless otherwise agreed in writing, retain a copy of all of Your data separate from the Digital Technology
  - 14.2.4.6 not copy, re-engineer, reverse engineer or decompile the Digital Technology or to infringe or copy Blick Rothenberg's or the licensor's code, content or design of the services;
  - 14.2.4.7 not perform any penetration, stress, vulnerability or availability testing of the Digital Technology or otherwise attempt to access the networks, systems or servers other than in accordance with the terms of this Agreement;
  - 14.2.4.8 indemnify Us for any claims arising out of or in connection with Your data and/or Your use of the Digital Technology not in accordance with the terms of this Agreement or applicable Documentation; and
  - 14.2.4.9 maintain, procure and secure Your network and telecommunication links.
- 14.2.5 You agree that We may immediately suspend or terminate access to the Digital Technology in the event of (i) a breach of Your obligations; (ii) any threatened or actual security incident; (iii) for non-compliance with applicable laws, regulation or with the terms of this Agreement; (iv) Your failure to pay any undisputed invoice in accordance with the payment terms set out in the Engagement Letter or otherwise agreed in writing.
- 14.2.6 Where We use Digital Technology to deliver any part of the Services, We shall exercise reasonable skill and care in selecting, testing, implementing and maintaining Digital Technology in accordance with applicable laws and good industry practice.
- 14.2.7 We shall have no liability to You for any loss or damage arising solely from errors, unavailability, technical faults, outages, data corruption, security breaches or other failures of third-party Digital Technology providers, provided that We have complied with Our obligations under clause 14.2.6 and Our negligence or breach of contract did not cause or contribute to the loss (which, for the avoidance of doubt, are subject to clause 10.5).
- 14.3 Client Portal & File Sharing Application**
- 14.3.1 If applicable, Your right to access and use the Client Portal and/or the File Sharing Application will begin on the date that We provide You with access credentials to the Client Portal and/or the File Sharing Application and will terminate when (i) terminated by either Party in accordance with this Agreement; (ii) immediately on our formal disengagement; or (iii) as agreed in the Schedule of Services or Annex or otherwise in writing.
- 14.3.2 You are solely responsible for the administration of Your User accounts and You must notify us in the event you wish to add or remove any Users from the Client Portal and/or the File Sharing Application, including when such User has left Your organisation.
- 14.3.3 We reserve the right to modify, enhance or remove any feature or functionality of the Client Portal and/or the File Sharing Application without Your consent.
- 14.3.4 You agree and acknowledge that the File Sharing Application is for file transport only. The File Sharing Application cannot be used as a permanent means of file storage or backup. As such You are required to keep a copy of all documents, data and information separate from the File Sharing Application.
- 14.4 Our internal use of accounting software**
- 14.4.1 We may use accounting software to provide Our Services to You and You will not have access to the accounting software. In the event that You later request Us to provide You with access to the accounting software and/or to transfer Our subscription to the accounting software to You then we may do so subject to payment of applicable fees including a fee for the digitisation of records which will be charged on a time and materials basis.
- 15 COMPLAINTS**
- 15.1 If, at any time, You are dissatisfied with any aspect of Our Services, You should raise the matter with the partner responsible for providing Our Services to You.
- 15.2 If You would prefer to discuss the matter with someone other than that partner, or if You wish to make a complaint, please send your complaint by email to: [complaints@blickrothenberg.com](mailto:complaints@blickrothenberg.com).
- 15.3 We will acknowledge Your complaint as soon as practicable and will endeavour to deal with Your complaint as swiftly as possible.
- 15.4 If We are unable to satisfy Your concerns or resolve any complaint, and the service provided to You is provided by our ICAEW Regulated businesses <https://www.blickrothenberg.com/legal-regulatory-information/> You have the right to take the matter up with the Institute of Chartered Accountants in England and Wales at: <https://www.icaew.com/regulation/complaints-process/make-a-complaint> or by email to [complaints@icaew.com](mailto:complaints@icaew.com).
- 15.5 If the matter relates to one of Our FCA Regulated businesses <https://www.blickrothenberg.com/legal-regulatory-information/> then You may have the right to take the matter up with the Financial Ombudsman Service [www.financial-ombudsman.org.uk](http://www.financial-ombudsman.org.uk) or by contacting them on 0800 023 4567.

**Terms Of Business – Blick Rothenberg**

- 15.6 If Your complaint relates to one of Our Licensed Insolvency Practitioners, You have the right to refer the matter to the Insolvency Complaints Gateway which is operated by the Insolvency Service, Department for Business, Energy & Industrial Strategy (BEIS) by:
- 15.6.1 calling the Insolvency Service Enquiry Line on 0300 678 0015 (Monday to Friday 8am to 5pm); or
  - 15.6.2 completing an online complaints form at <https://www.gov.uk/complain-about-insolvency-practitioner> (guidance for those who wish to complain can also be found on this site); or
  - 15.6.3 sending the completed complaints form by post to IP Complaints, Insolvency Service, 3rd Floor, 1 City Walk, Leeds, LS11 9DA.

**16 NOTICES AND ELECTRONIC COMMUNICATIONS**

- 16.1 Any notice given to a party under or in connection with this Agreement shall be in writing and shall be:
- 16.1.1 delivered by hand or by pre-paid first-class post or other next working day delivery service at its registered office (if a company) or its principal place of business (in any other case); or
  - 16.1.2 sent by email to the following addresses (or an address substituted in writing by the party to be served):
    - 16.1.2.1 Us: [compliance@blickrothenberg.com](mailto:compliance@blickrothenberg.com) and by email to the person responsible for the applicable matter.
    - 16.1.2.2 You: any email address that We have used to communicate with You in the course of the Services.
- 16.2 Any notice shall be deemed to have been received:
- 16.2.1 if delivered by hand, at the time the notice is left at the proper address; or
  - 16.2.2 if sent by pre-paid first-class post or other next working day delivery service, at 9.00 am on the second Business Day after posting; or
  - 16.2.3 if sent by email, at the time of transmission, or, if this time falls outside 9 am – 5 pm on a Business Day in the place of receipt, at 9 am on the next Business Day after receipt.
- 16.3 Communication by email carries particular risks including non-delivery and security. We will take reasonable steps to minimise these risks and protect the integrity of computer systems by virus-screening. We expect You to do the same. If You do not wish Us to communicate by email, please advise the person delivering the Services.
- 16.4 Please also note that We use automated email filters and that these occasionally can block legitimate emails. Accordingly, We recommend that You confirm important email communications to Us by a telephone call or post in the case the email You have sent has been blocked.
- 16.5 If You choose to use any other form of electronic communication such as apps, social media or texts this will be at Your own risk and responsibility. Data may not be held within the UK or EEA and any information, authority, instruction or documents given in this way may not be secure or delivered in a timely manner.
- 16.6 We may monitor and intercept communications for lawful business purposes.

**17 OUR STAFF**

- 17.1 You undertake that You will not during this Agreement and for a period of 12 months after Our Services have been completed:
- 17.1.1 solicit or entice away, attempt to solicit or entice away or assist anyone else in soliciting or enticing away any of Our employees or consultants with whom You have had any dealings under this Agreement; or
  - 17.1.2 employ any such person or engage them in any way to provide services to You other than under this Agreement.
- 17.2 In the event of a breach of the terms of this undertaking which leads to the departure of Our employee or consultant, You agree to pay to Us a sum equivalent to the full 6 months total annual remuneration package paid by Us to the individual prior to their departure. You acknowledge that this provision is a fair and reasonable term intended to be a genuine assessment of the likely loss to Us.

**18 INVESTMENT BUSINESS**

- 18.1 Investment business is regulated under the Financial Services and Markets Act 2000, unless otherwise exempt. As We are licensed by the Institute of Chartered Accountants in England and Wales, We may be able to provide certain investment services where these are complementary to or arise out of the professional services, We are providing to You. Non FCA regulated businesses regulated by ICAEW shown here: <https://www.blickrothenberg.com/legal-regulatory-information/> in the Group hold a DPB (Investment Business) licence which gives accountancy firms the opportunity to provide complementary advice to their clients on certain financial services matters. We refer to these as exempt regulated activities (ERAs).
- 18.2 Details of our Registration is contained here: <https://www.blickrothenberg.com/legal-regulatory-information/> If Your Services are provided by one of Our ICAEW Regulated companies shown here: <https://www.blickrothenberg.com/legal-regulatory-information/> the company is 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 mediation 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 Institute of Chartered Accountants in England and Wales. The register can be accessed via the Financial Conduct Authority website at [www.fca.org.uk/register](http://www.fca.org.uk/register). All regulated services are provided by Our FCA regulated companies.

**Terms Of Business – Blick Rothenberg**

- 18.3 For non-Corporate Finance Services provided to You, such services may include:
- 18.3.1 explaining and evaluating the advice received from a financial adviser;
  - 18.3.2 identifying unsuitable advice from a financial adviser; or
  - 18.3.3 endorsing the advice, You receive from a financial adviser.
- 18.4 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. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: [www.icaew.com/cacs](http://www.icaew.com/cacs).
- 18.5 If, at Your request, We undertake regulated investment activities such work will be subject to separate engagement terms or Schedule of Services.

**19 SERVICE SPECIFIC TERMS**

- 19.1 The terms in this clause 19 apply only if You use these specific Services which We offer. If there is any conflict between this clause 19 (and related links) and the other terms of these Terms of Business, then this clause 19 shall take precedence.
- 19.2 Client money
- 19.2.1 Where we 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, and all funds dealt with, in accordance with ICAEW's Clients' Money Regulations.
  - 19.2.2 We operate both general and designated client monies bank accounts. Where monies are held in Our general client monies account, to avoid excessive administration, interest will only be paid to You where a material amount (£200) of interest will be earned on the balances held on Your behalf on a 12 month basis (calculated 1<sup>st</sup> November to 31<sup>st</sup> October<sup>r</sup>). Any such interest will be calculated using the prevailing rate applied by Barclays Bank Plc for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
  - 19.2.3 We will only transact through a client monies bank account where the transactions relate to accountancy Services being provided by Us.
  - 19.2.4 We operate client monies bank accounts at Our discretion and reserve the right to return funds, close accounts or to withdraw this Service at Our sole discretion on notice in writing to You.
  - 19.2.5 The Financial Services Compensation Scheme (FSCS) may provide compensation in the unlikely event of the failure of a bank authorised by the UK Financial Conduct Authority (FCA). Compensation limits will apply to the combined total of client's money held by Us on Your behalf, and any accounts which You also hold with the same bank, or other bank brand name covered by the same FCA authorisation number. Further information about compensation arrangements is available from the FSCS at [www.fscs.org.uk](http://www.fscs.org.uk) or by calling them on 0800 678 1100 or 020 7741 4100.
  - 19.2.6 We will return monies held on Your behalf promptly as soon as there is no longer any reason to retain those monies. 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.
- 19.3 Terms specific to statutory audit work (including Limitation of Liability):
- 19.3.1 Limitation of Liability
    - 19.3.1.1 Clauses 10.5, 10.6, 10.7, 10.8 and 10.9 of the Terms (Limitation of Liability) do not apply in respect of audit work. You agree to hold harmless and indemnify Our partners, directors and staff, against any misrepresentation, whether intentional or unintentional, supplied to Us orally or in writing in connection with this Agreement. You agree that You will not bring any claim in connection with Services provided to You by Us against any of our directors, employees or members (partners), on a personal basis.
  - 19.3.2 Our responsibilities in respect of audit work
    - 19.3.2.1 Our Engagement Letter sets out the basis on which We are to act as auditors and to clarify Our respective responsibilities in respect of the audit.
    - 19.3.2.2 Auditing Standards require Us to appoint an engagement partner who shall take overall responsibility for the planning and conduct of the audit, and for the report that is issued on behalf of the firm. We have assessed the professional requirements of this assignment and Your engagement partner will be notified in the letter of engagement.
    - 19.3.2.3 For audits governed by the Companies Act 2006 ('CA 2006'), the engagement partner is referred to as the 'Senior Statutory Auditor', and the auditor report in the signed copy of the financial statements provided to You must be signed by the Senior Statutory Auditor in their own name on behalf of the firm. The audit report in all other copies of the financial statements must state the name of the Senior Statutory Auditor, but may be signed in the name of the firm. The audit report in the financial statements filed at Companies House must state the name of the Senior Statutory Auditor and the name of the firm but does not need to be signed.

- 19.3.2.4 The period that We will be responsible for the audit of Your financial statements will be laid out in the Engagement Letter provided to you.
- 19.4 Regulatory Information for FCA Regulated Businesses
- 19.4.1 Blick Rothenberg Audit LLP is authorised and regulated by the Financial Conduct Authority (FCA) to carry on investment business and consumer credit related activity. Details about our FCA registration can be viewed at [the FCA site](#) under reference number 591030..
- 19.4.2 Clauses 10.5, 10.6, 10.7, 10.8 and 10.9 of the Terms (Limitation of Liability) may not apply in respect of FCA regulated services provided by our FCA Regulated Businesses. Variations to these terms, if relevant, will be included in the Engagement letter or specific Schedule of Services issued in respect of such Services.
- 19.5 USA Foreign Account Tax Compliance Act (FATCA)
- 19.5.1 Terms where Our Services relate to USA Foreign Account Tax Compliance Act (FATCA), see: [fatca - Blick Rothenberg](#)
- 19.6 Accounting Software
- 19.6.1 Blick Rothenberg provided Cloud Accounting Software:
- 19.6.1.1 Where we provide your Cloud Accounting Software license Your right to access and use the Cloud Accounting Software will begin on the date that We provide You with access credentials to the cloud accounting software and will terminate when (i) terminated by either Party in accordance with the agreement;(ii) immediately following our formal disengagement; or (iii) or as agreed in the Schedule of Services or Annex or otherwise in writing.
- 19.6.1.2 We will recharge the cost of the Cloud Accounting Software to you at the price set out in Our quote to You or as otherwise agreed in writing. You agree that this price is subject to change at any time as per the RRP of the third party provider.
- 19.6.1.3 Should You request Us to transfer the subscription to the Cloud Accounting Software to You, we can do so. Notwithstanding the date of transfer, You will be invoiced by us for the full months subscription fee.
- 19.6.1.4 You may terminate Your subscription to the Cloud Accounting Software by providing Us with ninety (90) days prior written notice. Notwithstanding the date of termination, You will be invoiced by us for the full months subscription fee.
- 19.6.1.5 In the event you require software support in relation to the cloud accounting software provided by us, you can request support from the third party provider directly through the cloud accounting software or you may contact us for assistance.
- 19.6.1.6 You are solely responsible for the administration of Your User accounts and You must notify us in the event you wish to add or remove User access to the Cloud Accounting Software, including where such User has left Your organisation.
- 19.6.2 Our access to accounting software provided by You:
- 19.6.2.1 Where You provide Us with access to Your accounting software to deliver Our Services to You, notwithstanding anything to the contrary contained herein, You are solely responsible for maintaining and securing the accounting software and We shall have no liability to you for any short-comings or failings of any kind in relation to the accounting software. We agree to promptly notify You of any issues We experience with the accounting software in the performance of our Services.
- 19.6.2.2 Where applicable, Our ability to perform the Services is dependent on timely access to the accounting software. We shall not be responsible for any delays in the performance of the Services as a result of Your delay to administer access for Our Users.
- 19.6.2.3 You expressly acknowledge that We are not responsible for providing any maintenance or support services in relation to the accounting software provided by You and You are solely responsible for ensuring you have the necessary agreement in place with any third party service provider for the provision of maintenance and support.
- 19.6.2.4 You are responsible for the security and integrity of the data, documents and information stored in the accounting software and shall retain a back-up copy of all data, documents and information separate from the accounting software. We shall not be liable for any loss or corruption of any data, documents or information stored in the accounting software.
- 19.6.2.5 You are responsible for removing Our access to the accounting software following conclusion of Our Services to You.

## 20 DEFINITIONS

**“Agreement”** means the contract between You and Us for the supply of the Services in accordance with Our Engagement Letter, the Schedule of Services and these Terms.

**“Appropriate technical and organisational measures”** means as defined in the Data Protection Legislation.

**“Azets”** means Azets Holdings Limited (CRN: 06365189) or such other entity(ies) within the Group of companies together with any such entity’s directors, employees and agents and in all cases any successor or assignee.

“**Azets Group**” means any company in the Azets Group of companies from time to time, together with any such entity’s directors, employees and agents and in all cases any successor or assignee.

“**Business Day**” means a day other than a Saturday, Sunday or public holiday in England when banks in London are open for business.

“**Capped Fee**” means an aggregate Fee for applicable Services which do not exceed an agreed amount for the Services rendered in a specific timeframe as set out in an Engagement Letter.

“**Client Portal**” means an online service/software as a service solution that may be provided to You by Us during the provision of Our Services to You which is branded by a member of the Azets Group. Client Portal includes any Cozone applications made available to you during the Service which have a URL beginning with: login.azets.com or cozone.azets.com, specific applications may be subject to additional terms.

“**Cloud Accounting Software**” means an online service/software as a service solution that may be provided to You by Us during the provision of our Services to You which provides accounting and bookkeeping.

“**Company**” means the entity (or entities) identified in the Engagement Letter as the subject of the audit.

“**Controller**” means the natural or legal person, public authority, agency, or other body which, alone or jointly with others, determines the purposes and means of the Processing of Personal Data; where the purposes and means of such Processing are determined by Law, the Controller or the specific criteria for its nomination may be provided for by such Law.

“**Data Protection Legislation**” means (a) European Data Protection Legislation, and (b) Non-European Data Protection Legislation which applies to the Processing of Personal Data.

“**Data Subject**” means an identified or identifiable natural person; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that natural person.

“**Digital Technology**” means software, online services/software as a service, artificial intelligence or any other digital technology solutions used in the provision of Our Services to You including but not limited to the Client Portal, Cloud Accounting Software and File Sharing Application.

“**Documentation**” means any documents or materials We or third party licensor may make available to you in relation to the Digital Technology including any specifications, instructions and guidance documents.

“**Engagement Letter**” means any engagement letter which We write to You, either in relation to a specific matter or generally.

“**EU GDPR**” means the General Data Protection Regulation ((EU) 2016/679).

“**European Data Protection Legislation**” means, as applicable, data protection and privacy legislation in force inside the European Economic Area, including the EU General Data Protection Regulation and any national Laws implementing such legislation.

“**Fees**” means any fees, disbursements, penalties and interest payable by You as set out in these Terms or any Engagement Letter.

“**File Sharing Application**” means any application provided by Us to facilitate the transfer of documents, data and information between You and Us for the purpose of providing the Services.

“**Fixed Fee**” means a specific Fee that is set for a particular Service but does not aggregate Fees for multiple Services as set out in an Engagement Letter.

“**FCA**” means Financial Conduct Authority.

“**ICAEW**” means Institute of Chartered Accountants in England and Wales.

“**Law Authority Agencies**” means any applicable regulator or government authority including the National Crime Agency.

“**Non-European Data Protection Legislation**” means data protection and privacy legislation in force outside the European Economic Area, including without limitation such legislation as is in force in the UK (including the UK GDPR and the Data Protection Act 2018 and national implementing legislation).

“**Personal Data**” means any information Processed that relates to a Data Subject.

“**Personal Data Breach**” means as defined in the Data Protection Legislation.

“**Processor**” means a natural or legal person, public authority, agency, or other body that Processes Personal Data on behalf of a Controller.

“**Processing**” means any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure, or destruction. “**Process**” and “**Processed**” have correlative meanings.

“**Restricted Transfer**” means any transfer by the parties of Personal Data to any Third Country in the course of this Agreement.

“**Schedule of Services**” means the Schedule of Services as attached to the Engagement Letter.

“**Services**” means the reports, advice and or other services to be undertaken by Us as set out in Our Engagement Letter or otherwise agreed in writing.

“**Standard Contractual Clauses**” Means as applicable:

- (a) the standard contractual Clauses available at <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021D0914&from=EN> pursuant to the European Commission Implementing Decision (EU) 2021/914 of 4 June 2021 on standard contractual Clauses for the transfer of Personal Data to third countries pursuant to the GDPR (“EU SCCs”); and
- (b) the International Data Transfer Addendum to the EU SCCs issued by the Information Commissioner’s Office under S119A(1) of the Data Protection Act available at <https://ico.org.uk/media2/migrated/4019539/international-data-transfer-addendum.pdf> (“UK Addendum”).

“**Terms**” means the terms contained in these terms of business as amended from time to time

“**Third Country**” means any country outside of the UK and EEA.

“**UK GDPR**” means the GDPR as it forms part of the law of England and Wales, Scotland, and Northern Ireland by virtue of section 3 of the European Union (Withdrawal) Act 2018.

“**Us/Our/We**” means Blick Rothenberg Limited (CRN: 10238654), Blick Rothenberg Audit LLP (CRN:OC377158) or such other entity(ies) within the Blick Rothenberg Limited or Blick Rothenberg Audit LLP group of companies as referred to in Our Engagement Letter together with any such entity’s directors, employees and agents and in all cases any successor or assignee..

“**User**” means You and where relevant any natural person which you have granted or agreed can access the Digital Technology on Your behalf.

“**You/Your**” means the person, firm, entity or company to whom Our Engagement Letter is addressed and to whom the Services are provided.