

1. Our Services and Responsibilities to You

- 1.1 The responsibilities for both parties and the scope of the services to be provided for this contract will be set out in the engagement letter.
- 1.2 The general terms and conditions as set out in this appendix will apply to all services provided by KM Business Solutions Limited to the client unless otherwise agreed in writing.
- 1.3 Any delivery date provided in letters by KM Business Solutions Limited is an estimate based on all information being made available to us and is not contractually binding.

2. Applicable law

- 2.1 The engagement letter shall be governed by and construed in accordance with, English law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those courts do not have jurisdiction.

3. Advice

- 3.1 Our role may include providing advice for your consideration. You agree that you remain responsible for deciding whether our advice makes sense in the context of your affairs as you have described them to us and whether to rely on or implement or act on any advice.
- 3.2 We shall proceed on the basis of the instructions we receive from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or no longer relevant. We shall not be responsible for any failure to advise or comment on any matter which falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation where we have not specifically been asked to provide advice on the matter.

- 3.3 The advice that we give can only be as good as the information upon which it is based. You are responsible for informing us if any of the facts or circumstances change. Insofar as that information is provided by you, or by third parties with your permission, your responsibility arises as soon as possible if any circumstances or facts alter as any alteration may have significant impact on the advice given. If the circumstances change therefore or your needs alter, you must advise us of the alteration as soon as possible in writing to a member of the engagement team.

- 3.4 If a transaction is delayed or a similar transaction is to be undertaken you must ask us to confirm any advice already given because the rules and regulations on which the advice was based may have changed.

- 3.5 In formulating advice, we may discuss ideas with you. We will do this on the basis that you will not rely on and we will not have any duty or liability to you in respect of any oral advice unless confirmed in writing. Similarly any workings provided to you marked draft should not be relied upon and are only for discussion purposes. KM Business Solutions Limited do not accept any responsibility or liability for any reports or documents marked draft.

4. Fees

- 4.1 Our fees are generally computed on the basis of the time spent on your affairs by the Directors and our staff and on the levels of skill and responsibility involved. Other factors may also be taken into account including the use of any KM Business Solutions Limited expertise, the need to act rapidly or exclusively or outside normal hours or the importance, complexity or monetary value of the matter concerned.

- 4.2 If it is necessary to carry out work outside the responsibilities outlined in the engagement letter it will involve additional fees being charged.

- 4.3 Our fees exclude out of pocket expenses. Out of pocket expenses (plus VAT(if applicable)) will be billed as incurred for reimbursement by you.

- 4.4 Unless otherwise agreed in writing, our fees will be billed at appropriate intervals during the course of the year.

- 4.5 All fees are payable upon presentation and are not subject to credit terms.
- 4.6 Any fee estimate provided assumes that we will have full and prompt access at all reasonable times to all information and co-operation necessary for the performance of the services as well as to your staff and any other advisors relevant to the services. If this is not the case, then we reserve the right to amend our estimated fees.

5. Retention and access to records

- 5.1 Copies of any of your records within our working files, including documents we have prepared on your behalf, will be placed in storage and destroyed after they are seven years old unless we consider them to be of continuing significance under the legitimate interest basis. On cessation of our business relationship we will contact you to arrange the return of any original records that we hold on your behalf. If the records are not collected after 6 months, we may destroy them as we do not have any basis to continue to hold the records. If you require retention of any document, you must notify us of that fact in writing.

6. Electronic Communication

- 6.1 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 email 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 the 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 email is not an acceptable means of communication.
- 6.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.

7. Bribery Act 2010

- 7.1 The firm has procedures in place to ensure that both it and its staff comply with the Bribery Act 2010.

8. Data Protection

- 8.1 To enable us to discharge the services agreed under our engagement, and for any other related purposes including updating and enhancing client 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, and your officers and employees. Member data will also be processed for the purposes of carrying out our contracted services and will not be used for marketing purposes. We confirm when processing data on your behalf that we will comply with the relevant provisions of applicable data protection legislation including the General Data Protection Regulations. You will also ensure that any disclosure of personal data to us complies with such legislation. If you supply us with any personal data or confidential information you shall ensure that you have fully formed consent (or another appropriate legal basis) to pass it to us and will fully indemnify and hold us harmless if you do not have an appropriate legal basis and that causes us loss.

Data protection legislation places an express obligation on you as a data controller where we act as a data processor on your behalf. An example would be where we operate a payroll processing service for you. We therefore confirm that we will at all times use our reasonable endeavours to comply with the requirements of the applicable data protection regulation when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we aim to comply with any obligations equivalent to those placed on you as a data controller.

We will notify you with 10 working days if an individual asks for copies of their personal data, makes a complaint about the processing of personal data or serves a notice from a relevant data protection authority. You and we will consult and cooperate with each other

when responding to any such request, complaint or notice. If an individual whose data, you have supplied to us or which we are processing on your behalf asks us to remove or cease processing that data we shall be entitled to do so where required by law. We will answer your reasonable enquiries to enable you to monitor compliance with this clause.

We may export personal data you supply to us outside the EU/EEA/UK for the purposes of storage and data processing. We will ensure all such data export is compliant with relevant data protection legislation. You consent to such data export.

We will answer your reasonable enquiries to enable you to monitor compliance with this clause.

All our files including any personal data included therein may be subject to review by ICAEW as part of our quality control procedures.

9. Confidentiality

9.1 Where you give us confidential information, we confirm that we shall at all times keep it confidential, other than is required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.

10. External Review

10.1 As part of our ongoing commitment to providing a quality service, our files are periodically reviewed by our independent regulatory bodies. These reviewers are highly experienced and professional people and are bound by the same rules of confidentiality as us.

11. Quality of Service

11.1 We aim to provide you with a fully satisfactory service, therefore, your engagement contact will seek to ensure that this is so. If, however, you are unable to deal with any difficulty through the engagement contact or their team, please contact one of our Directors. We undertake to look into any complaint carefully

and promptly and will do all we can to explain the position to you and resolve it to our mutual satisfaction. . If we do not answer the complaint to your satisfaction you may take up the matter with the ICAEW by whom we are regulated for audit purposes.

12. Corporate Finance

12.1 If, during the provision of professional services to you, you need advice on investments, we may have to refer you to someone who is authorised by the Financial Conduct Authority, as we are not. However, as we are licensed by the ICAEW, we may be able to provide certain limited investment services where these are complementary to or arise out of professional services we are providing to you.

13. Professional Rules and Practice Guidelines

13.1 We will observe and act in accordance with the bye-laws, regulations and Code of Ethics of the ICAEW and accept instructions to act for you on this basis.

14. Conflicts of Interest

14.1 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 our confidentiality clause]. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting your organisation.

14.2 If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as is necessary to deal with the conflict. In resolving the conflict, we would be guided by our Code of Ethics.

15. Provision of Services Regulations

15.1 We are registered to carry our audit work in the UK by the ICAEW. Details of our audit registration can be viewed at www.auditregistration.org.uk

15.2 In accordance with the rules of our professional body we are required to hold Professional Indemnity Insurance. Details of our Professional Indemnity Insurance can be

found at our offices. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States or Canada.

16. Third Party Rights

16.1 Persons who are not party to this agreement shall have no rights under the English law to enforce any terms of this agreement. The contract may be varied without any third-party consent.

16.2 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. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

17. Money Laundering

17.1 As with other professional services firms, we are required to identify our clients for the purposes of the UK-anti-money laundering legislation. We are likely to request from you and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are unable to proceed with the appointment. Copies of such records will be maintained by us for a period of at least five years after we cease to act for the business.

17.2 In accordance with money laundering legislation including the Proceeds of Crime Act 2002 and Money Laundering regulations 2017 you agree to waive your right to confidentiality to the extent of any report made, document provided or information disclosed to the National Crime Agency (NCA).

17.3 You also acknowledge that we are required to report directly to NCA without prior reference to you or your representatives if during the course of undertaking any assignment the person undertaking the role of Money Laundering Reporting Officer becomes suspicious of money laundering.

18. Limitation of Liability

18.1 We will provide services as outlined in the Engagement letter 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.

18.2 You will not hold us, our directors 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 in connection with our agreement.

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.