

16 September 2024



**Dear Sirs** 





# 4. Fees

# 5. Our responsibilities

- 5.1 We will provide the Services in accordance with this Engagement Letter and we will:
  - a) Use reasonable skill and care in the performance of the instructions supplied to us.
  - b) Act with objectivity and independence.
  - c) Promptly notify you of any conflict of interest of which we are aware.
  - d) Inform you if we believe our experience or expertise is insufficient in any regard.
  - e) Endeavour to make ourselves available for all hearings and meetings for which we have received adequate written notice.
  - f) Preserve confidentiality except where expressly authorised or where such authority is necessarily implied. For the avoidance of doubt this clause does not apply to any Order of a Court.

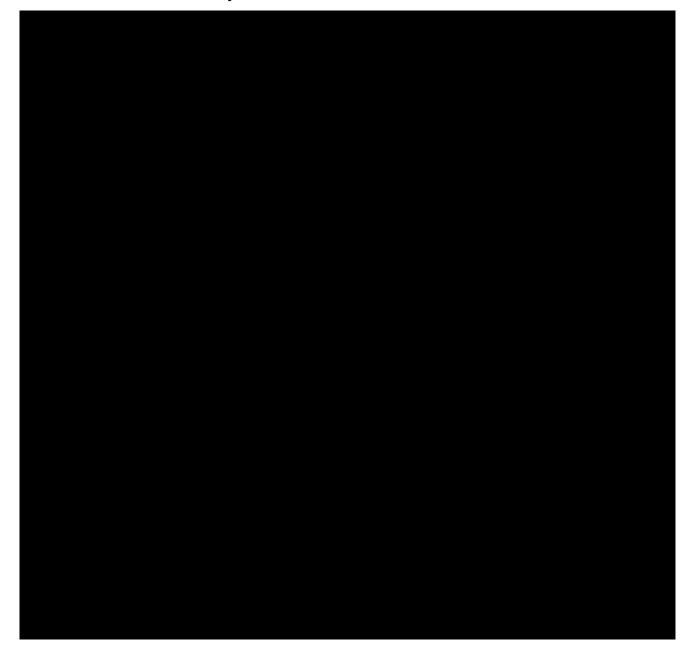
# 6. Your responsibilities

- 6.1 So that we can deal effectively and efficiently with your instructions, we highlight that it is your responsibility to:
  - a) You will keep us informed regularly about any deadlines and timetables you wish us to adhere to.
  - b) You will provide clear written instructions and copies of all documents relevant to the matter.
  - c) You will deal promptly with our requests for information and/or further instructions.
  - d) You will explain any law which may be relevant to the Engagement.
  - e) You will not alter any written reports we may make or circulate them to anyone without our prior written consent.
  - f) you agree to discharge our fees and disbursements promptly, and you will ensure that you have the funds to do so.

# 7. Use of our advice/opinion

7.1 Our work products (including calculations, financial models, advice, opinion, reports) will generally be provided in writing and addressed to the instructing entity except in the case of an expert report which will be addressed to the relevant Court or Tribunal. Only you may rely upon it, and only for the purposes for which it has been prepared. Unless required by court order or other compulsory requirement, these may only be used by you in and during the course of the Engagement and are not to be further used or reproduced in any form without our prior written consent.

# 8. Limitation of liability



# 9. Money laundering

9.1 We have a statutory and professional duty to report any knowledge of, suspicion of, or reasonable grounds to suspect money laundering to the relevant authority/authorities. This duty overrides our duty of confidentiality to you and it is our policy and standard procedure to decline to comment or to respond in any way to you with regard to any enquiries you make of us in this regard.

# 10. Conflicts of interest

- 10.1 We have carried out a conflict search with a view to identifying all of our prior relationships with any of the parties. Those searches have not identified any reason why our involvement should give rise to a conflict of interest. However, you will appreciate that the dispute resolution process can be dynamic, and the parties involved in the dispute may change.
- 10.2 As a result, you agree to promptly notify us of any changes to the list of parties with a view to spotting and thereby preventing potential conflicts of interest. Should any potential conflict come to our attention, we will advise you of it without delay so that an appropriate course of action can be agreed upon.

# 11. Communicating with you

- 11.1 We may communicate with you by email. As with other means of delivery this carries with it the risk of inadvertent misdirection or non-delivery. The recipient is responsible for carrying out a virus check on attachments.
- 11.2 Internet communications may be corrupted, and we accept no responsibility for changes to such communications after their despatch. It may therefore be advisable to obtain hard copy confirmation of advice in an email. We do not accept responsibility for any errors or problems that may arise through the use of the internet and you must accept all risks connected with sending commercially sensitive information relating to you. If you do not accept this risk, you should notify us in writing that email is not acceptable to you.

# 12. Improving our service



# Confirmation of your agreement

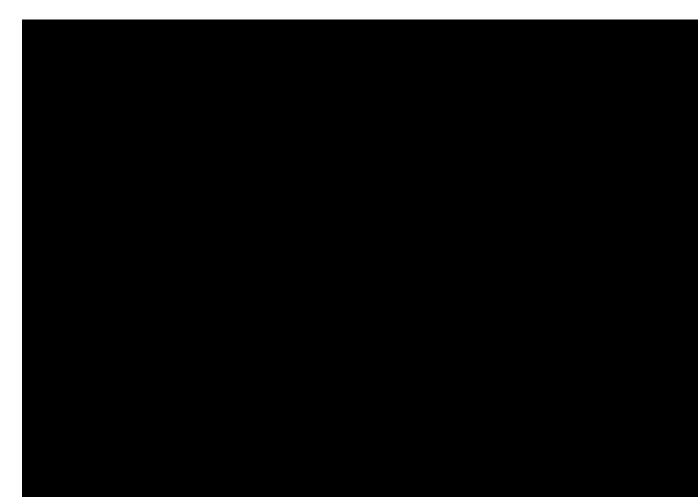
12.3 This letter supersedes any previous engagement letter for these services for the period covered. Once agreed, this letter will remain effective from the date of signature until the completion of the Engagement or until it is replaced. You or we may agree to vary

or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.

- 12.4 You have the right to cancel this contract within 14 days of the date of your signature without giving any reason.
- 12.5 Please confirm your agreement to the terms of this letter and the attached terms of business by signing and returning one of the enclosed copies.
- 12.6 If this letter and the attached terms and conditions of business are not in accordance with your understanding of our terms of appointment, please let us know.

# Yours faithfully







## TERMS AND CONDITIONS OF BUSINESS

- 1. These general Terms and Conditions of Business shall apply to all engagements for professional services and advice provided to you by Honeycomb Forensic Accounting Limited ("Honeycomb"). The scope of our work and our liability to you in respect of this engagement is set out in the engagement letter which accompanies these Terms and Conditions of Business.
- Should any of the terms of the specific engagement, as set out in the accompanying engagement letter, conflict with the general Terms and Conditions of Business, the terms in the accompanying engagement letter shall prevail.
- 3. Services provided by Honeycomb to you may result in a financial benefit to Honeycomb.

## 4. **DEFINITIONS**

In these Terms and Conditions the following definitions shall apply:

"We" and "us" means Honeycomb.

"You" means the person or company with whom the Contract is agreed.

"Contract" means the terms of the engagement letter agreed between Honeycomb and you and these general Terms and Conditions of Business, including to the extent it is applicable (by way of paragraph 11.12) the provisions of the Data Processing Addendum.

"Services" means the services we agree to provide you with under the Contract.

## 5. SERVICES

- 5.1. We shall provide Services as agreed with you.
- 5.2. We shall provide Services for your exclusive benefit and you agree not to disclose or supply to any other party written or verbal advice, reports or other information provided by us without our specific written agreement.

## 6. PROFESSIONAL RULES AND PRACTICE GUIDELINES

- 6.1. Details of our professional indemnity insurer are available upon request in accordance with the requirements of the Provision of Services Regulations 2009.
- 6.2. We reserve the right during our engagement with you to act for other clients whose interests are or may be adverse to yours, subject to the further provisions with regard to confidentiality below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting yourselves.

## 7. **FEES**

- 7.1. We shall charge fees on the basis set out in our proposal or engagement letter or as otherwise agreed in writing.
- 7.2. From time to time we shall bill you for Services together with any applicable VAT.
- 7.3. We may from time to time render bills together with applicable VAT on account of or in advance of Services.
- 7.4. You agree to pay our fees within 30 days from the date of the invoice.
- 7.5. Payment of our fees from a bank based outside the UK must be made via transfer to our bankers and must quote our invoice details.
- 7.6. We will claim for relief for any fees falling within the scope of the VAT Regulations 1995 (SI 1995/2518).
- 7.7. If it becomes necessary for us to withdraw from the engagement for any reason, our fees for the work performed up to that date will be payable to you.

## 8. NON-PAYMENT OF FEES

- 8.1. If you fail to pay our fees within 30 days from the date of the invoice we reserve the right:
  - 8.1.1. to charge monthly interest on the unpaid amount at 8% APR over the base rate of Barclays Bank plc (as varied from time to time);
  - 8.1.2. to suspend the Services and any other work which we are carrying out for you;
  - 8.1.3. to take whatever legal remedy exists in order to obtain payment; and
  - 8.1.4. to claim cost of debt recovery.



- 8.2. If you consider the fees which we have charged are excessive or unfair, you may within a period of 30 days from the date of receipt of the bill complain in writing to us, specifying the cause of complaint. If you do not make such complaint within 30 days of the receipt of the bill, our rights specified in 8.1 will apply.
- 8.3. If you make such a complaint:
  - 8.3.1. We shall investigate it. If we agree with you we shall make an appropriate reduction in the amount invoiced and interest will not be charged on the amount of the reduction but may be charged on the balance.
  - 8.3.2. We shall still have the right to suspend the Services and any other work we are carrying out for you and to take whatever legal remedy exists in order to obtain payment.

## 9. **RETENTION OF RECORDS**

- 9.1. During our work we will collect information from you and others acting on your behalf and will return any original documents to you when our work is complete.
- 9.2. We do not guarantee to hold copies of these documents, so you need to keep them safely.
- 9.3. Unless you tell us not to, we intend to destroy any balance of correspondence and other papers that are more than six years old (from the end of relevant services being provided in connection with them), in accordance with our Privacy Policy available on request. You must inform us in writing if you wish us to hold any document on your behalf beyond this period.

## 10. CONFIDENTIALITY

- 10.1. All reports, advice and services provided by us to you are provided solely for your use and for the specific purposes set out in the accompanying engagement letter. Save as expressly agreed to the contrary with us, they should not be disclosed or provided in whole or in part to any third party without our prior written consent. In the absence of such consent and an express assumption of responsibility, no responsibility whatsoever is accepted by us for any consequences arising from any reliance upon our work by any person other than a person to whom our engagement letter is addressed and we will require you to make good to us any costs or liability incurred in dealing with any claim from any such third party.
- 10.2. Subject to paragraph 10.5, where information provided to us by you or by us to you clearly appears or is stated to be confidential we will take and require you to take such steps as are reasonably appropriate in good faith to protect such information from wrongful disclosure to or misuse by third parties. Disclosure will not be prevented where the information in question becomes public knowledge (unless it has become so in breach of this paragraph) or is disclosed by others not subject to restriction or was known by us prior to disclosure by you. We may disclose information to our suppliers as part of the provision of the agreed services to you, where such suppliers are subject to similar obligations of confidentiality. We may also disclose information to our auditors, or in connection with potential litigation.
- 10.3. You agree that we may disclose, for the purposes of dealing with any complaint, claim or potential claim arising out of our services, information relating to you or details of a matter or matters on which we are acting or have acted for you, when we are required to do so by our insurers, a court or regulatory body, or otherwise where we consider it appropriate to do so.
- 10.4. You agree to reimburse any costs we may incur in complying with any legal, professional or regulatory disclosure requirement relating to the Services, provided that you are notified promptly, and where reasonably or legally possible, prior to disclosure.
- 10.5. Our advice to, and correspondence with, you may fall under litigation or professional legal privilege in certain circumstances. We may however be under a statutory duty to disclose certain facts or information to third parties and to co-operate with any official investigations or enquiries relating in whole or part to any work we have done for you. In that case our statutory duties may override our duties to you. We will endeavour, where practicable and unless precluded by law, to notify you immediately of any such event and to take reasonable and proper steps to protect your interests pending your further instructions.
- 10.6. Except where otherwise agreed, the fact that we act for you professionally will not be deemed confidential and may be disclosed to clients or prospective clients.
- 10.7. You agree that any documents or materials provided to us in the course of the agreed services may be copied and stored electronically.
- 10.8. We retain copyright and other applicable intellectual property rights in all processes and materials developed by us either before or during the course of our work for you including, but not limited to, reports, memoranda, advice in writing, original documents, methodologies and software. No such process or material produced by us (in whatever form) may be reproduced, in whole or in part, without our prior written consent.
- 10.9. Our files are periodically reviewed by an independent regulator or quality controller as part of our ongoing commitment to providing a quality service. The reviewers are bound by the same rules of confidentiality as our Directors and staff.



10.10. You agree that we will have complied with our duty of confidentiality if we take such reasonable steps as we in good faith think fit to preserve confidential information both during and after termination of this agreement.

#### 11. DATA PROTECTION

11.1. In this paragraph 0, the following definitions shall apply:

'personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, as defined in the GDPR;

'data protection legislation' means all applicable privacy and data protection legislation and regulations including PECR, the GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;

'controller', 'data subject', 'personal data', 'processor' and 'process' shall have the meanings given to them in the data protection legislation;

'GDPR' means the General Data Protection Regulation ((EU) 2016/679); and

'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003)

- 11.2. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the personal data.
- 11.3. You shall only disclose personal data to us where:
  - 11.3.1. you have provided information to the relevant data subjects (if required) regarding its use (and you may use or refer to our privacy notice);
  - 11.3.2. you have a lawful basis upon which to do so; and
  - 11.3.3. you have complied with the necessary requirements under the data protection legislation to enable you to do so.
- 11.4. You shall indemnify us against all liabilities, costs, expenses, damages and losses (including but not limited to any direct, indirect or consequential losses, loss of profit, loss of reputation and all interest, penalties and legal costs (calculated on a full indemnity basis) and all other professional costs and expenses) suffered or incurred by us arising out of or in connection with your breach of this clause.
- 11.5. Should you require any further details regarding our treatment of personal data, please contact our data protection point of contact, Jeffrey Davidson.
- 11.6. We shall only process the personal data:
  - 11.6.1. in order to provide our Services to you and perform any other obligations in accordance with our engagement with you;
  - 11.6.2. in order to comply with our legal or regulatory obligations; and
  - 11.6.3. where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our privacy policy contains further details as to how we may process personal data.
- 11.7. For the purpose of providing our services to you, pursuant to our engagement letter, we may disclose the personal data to our regulatory bodies or other third parties (for example, our professional advisors or service providers). We will only disclose personal data to a third party (including a third party outside of the EEA) provided that the transfer is undertaken in compliance with the data protection legislation.
- 11.8. To enable us to discharge the services agreed under our engagement, and for 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 or your entity, its officers and employees, and in doing so we shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the personal data and against accidental loss or destruction of, or damage to, the personal data.
- 11.9. The personal data we may hold about you will principally relate to your contact details, including your company's contact information if applicable. We may also retain details of events or functions to which you have been invited, or your expressions of interest in events, functions and mailings. If you wish to change any of your preferences with regard to this information, please advise us.
- 11.10. Your personal data is only available within the Honeycomb Professional Services Group Limited's group of entities.
- 11.11. To the extent that we act as a controller in respect of personal data, we will not sub-contract any processing of personal data unless that personal data continues to be subject to an appropriate level of protection and unless the particular contractual arrangement with the processor satisfies the conditions in Article 28 of the GDPR.



- 11.12. To the extent that we act as a processor on your behalf in respect of personal data, the provisions set out in the Data Processing Addendum to these Terms and Conditions of Business will govern and apply to all such processing. You acknowledge and agree that the provisions of the Data Processing Addendum will govern and apply to all processing we perform on your behalf of in respect of personal data.
- 11.13. In respect of the personal data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:
  - 11.13.1. we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of our processing of their personal data;
  - 11.13.2. we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the personal data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Officer); or
  - 11.13.3. we reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the personal data.
- 11.14. Upon the reasonable request of the other, we shall each co-operate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.

## 12. NON-SOLICITATION

- 12.1. Neither you nor us shall offer employment to any member, officer or employee working on the Services or induce or solicit any such person to take up employment with the other party; nor shall either party use the services of any member of the other party's staff as a consultant, either independently or via a third party, during an engagement or for a period of 6 months following the end of the involvement by the individual concerned with any work pursuant to the engagement without the written consent of the other.
- 12.2. Where employment is offered in breach of this term within 6 months following the end of the involvement by the individual, the party in breach will be liable to pay the other party damages equal to four months' base compensation of the person concerned in his/her new position. This provision shall not restrict the right of either you or us to solicit or recruit generally in the media.

#### 13. ELECTRONIC COMMUNICATIONS

During the performance of the Services, we may (unless you expressly ask us not to do so) communicate with you (and with others for the purposes of the Contract), electronically. You accept that the electronic transmission of information cannot be guaranteed to be secure or free from error and it remains your responsibility to carry out virus checks of any attachments before launching any document (howsoever received).

## 14. ASSIGNMENT AND SUB-CONTRACTING

- 14.1. You shall not assign the whole or any part of the benefit or in any way transfer the obligations contained in the Contract, without obtaining our prior written consent.
- 14.2. We shall be entitled to sub-contract and/or assign the whole or any part of the benefit or the obligations contained in this Contract, without your prior consent.

## 15. **DELAY**

We shall not be responsible for any delay to the performance of the Services, where such delay is caused by matters beyond our control.

#### 16. FORCE MAJEURE

Neither you nor we shall be liable for any delays or non-performance of the terms of the Contract directly or indirectly resulting from circumstances or causes beyond its reasonable control.

## 17. WHOLE AGREEMENT

The Contract, together with any agreed written variations thereto, set out the entire agreement between you and us and supersede all prior representations, agreements, negotiations or understandings, whether oral or in writing, other than any misrepresentation which is made fraudulently. If we have already started work (e.g. by gathering information, project planning, or giving initial advice) then you agree that the Contract is effective as of the start of such work.



#### 18. THIRD PARTY RIGHTS

No person other than the parties to the Contract, their respective successors and assignees, shall have the right to enforce the Contract, pursuant to the Contracts (Rights of Third Parties) Act 1999 (or otherwise), except to the extent that the Contract expressly provides for such an Act to apply to a particular term or terms.

#### 19. SEVERABILITY

Should any provision or part of the Contract be declared void, illegal or otherwise unenforceable by a court of competent jurisdiction, the provision shall be modified to the extent necessary to render it enforceable and the remainder shall survive unaffected.

#### 20. VARIATION

Any variation to the Contract shall only be effective if it is agreed in writing between you and Honeycomb Professional Services Group Limited.

#### 21. TERMINATION

- 21.1. The Contract may be ended by either party as specified in this section.
- 21.2. In the event that either party is in material or persistent breach of any of the terms of the Contract, the other party may terminate the Contract if, upon the expiry of the 14 days after serving a written notice on the party in default specifying any such breach, steps have not been taken to remedy the breach to the reasonable satisfaction of the party not in default.
- 21.3. In the event that the one party compounds with or negotiates for any composition with its creditors or allows any judgement against it to remain unsatisfied for seven days or calls any meeting of its creditors or has a receiver of all or any of its assets appointed or enters into any liquidation, the other party may terminate the agreement immediately by written notice.
- 21.4. Subject to paragraph 21.5 below, either party may terminate the Contract upon giving 30 days' notice of termination to the other party in writing.
- 21.5. We shall be entitled to charge, and be paid, for Services rendered pursuant to the Contract up to the date of termination, including expenses and disbursements reasonably incurred up to that time and the termination of the Contract

21.6.

21.7. shall not operate to affect any provisions which either expressly (or by implication) survive such termination.

## 22. GOVERNING LAW AND JUSRISDICTION

- 22.1. This Contract and any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation shall be governed by and construed in accordance with the law of England and Wales.
- 22.2. 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 inconvenient forum, or to claim that those courts do not have jurisdiction.

# THE ABOVE TERMS OF TRADE WILL APPLY UNLESS SPECIFICALLY VARIED BY A LETTER OF ENGAGEMENT



#### DATA PROCESSING ADDENDUM

## PRELIMINARY

- (A) For the purposes of this Data Processing Addendum, the "Processor" means Honeycomb Forensic Accounting Limited; and the "Controller" means the person or company with whom this Data Processing Addendum is agreed.
- (B) The Controller and the Processor have entered into a written services agreement(s) and/or other relevant agreement(s) (Principal Agreements), involving the provision of certain forensic accountancy services by the Processor (Services).
- (C) Pursuant to Data Protection Legislation and the Principal Agreements, the Processor and Controller have agreed the terms of this Data Processing Addendum will govern the processing of the Controller Personal Data by the Processor on the Controller's behalf, in the context of the Services provided under the Principal Agreements.

## 1. DEFINITIONS AND INTERPRETATION

Definitions

1.1

In this Data Processing Addendum, including the Preliminary, the following words have the following meanings:

Affiliates Applicable Law	any undertaking (other than the relevant party itself) which is on or after the date of this agreement from time to time a subsidiary undertaking (as defined by Section 1162 of the Companies Act 2006) of the Processor, a parent undertaking (as defined by Section 1162 of the Companies Act 2006) of the Processor, or a subsidiary undertaking of a parent undertaking of the Processor. means:			
	1.	any law, statute, regulation, or subordinate legislation in force from time to time to which a party is subject and/or in any jurisdiction in which the goods or services are provided under the Principal Agreements;		
	2.	the common law and laws of equity as applicable to the parties from time to time;		
	3.	any binding court order, judgment or decree;		
	4.	any applicable industry code, policy or standard; or		
	5.	any applicable direction, policy, rule or order that is binding on a party and that is made or given by any regulatory body having jurisdiction over a party or any of that party's assets, resources or business.		
Business Day		a day other than a Saturday, Sunday or public holiday in England, when banks in London are open to the public to conduct business.		
Controller Personal Data	all pers on beh Process includin Protecti	all personal data processed or to be processed by the Processor (or on behalf of the Processor, including but not limited to by any Processor Delegates) in connection with the Principal Agreements, including but not limited to the personal data described in the Data Protection Particulars.		
Data Protection Legislation	any Applicable Law relating to data protection, the processing personal data and privacy, including but not limited to:			
	1.	the General Data Protection Regulation (EU) 2016/679 (GDPR);		
	2.	Directive 2002/58/EC (ePrivacy Directive) as implemented into applicable laws (in the UK by the Privacy and Electronic Communications (EC Directive) Regulations 2003), and as may be amended by the proposed Regulation on Privacy and Electronic Communications;		

3. the Data Protection Act 2018 and any other legislation that,



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in respect of the UK, replaces or converts into domestic law the GDPR, the proposed Regulation on Privacy and Electronic Communications or any other law relating to data protection, the processing of personal data and privacy including any such legislation that is enacted as a consequence of the UK leaving the EU; and

4. any judicial or administrative interpretation of any of the above, any guidance, guidelines, codes of practice, approved codes of conduct or approved certification mechanisms issued by any relevant supervisory authority or the European Data Protection Board,

and references to data controller, data processor, data subject, international organisation, personal data, process, processes, processed, processing, pseudonymisation, personal data breach and supervisory authority in this agreement have the meanings set out in, and will be interpreted in accordance with (insofar as they are defined):

- in respect of processing undertaken on or before 24 May 2018, Directive 95/46/EC as implemented into Applicable Law (in the UK by the DPA);
- 6. in respect of processing undertaken on or after 25 May 2018, the GDPR; and
- 7. in respect of processing undertaken on or after the date on which legislation comes into force that, in respect of the UK, replaces or converts into domestic law the GDPR, that legislation.

Data Protection Particulars in respect of the Controller Personal Data, the:

- 1. subject matter and duration of the processing;
- 2. nature and purpose of the processing;
- 3. type of personal data being processed; and
- 4. categories of data subjects.

**Data Subject Requests** 

Principal Agreements Processor Delegates

Services Sub-Processor any requests by data subjects to exercise their rights set out in Chapter III of the GDPR.

as defined in the Preliminary.

all persons that process the Controller Personal Data for or on behalf of the Processor from time to time, including but not limited to any Affiliates, agents, directors, employees, workers, contractors, subcontractors or Sub-Processors of the Processor. as defined in the Preliminary.

any person or entity engaged by the Processor or any further subcontractor to process the Controller Personal Data on behalf of the Controller.



#### Interpretation

1.2

- a) Schedule and paragraph headings are used for ease of reference only will not affect the interpretation of this agreement.
- b) References to clauses and schedules are to the clauses and schedules of this agreement. References to paragraphs are to paragraphs of the relevant schedule. A reference to writing or written includes email.
- c) The schedules form part of this agreement and have effect as if set out in full in the body of this agreement. Any reference to this agreement includes the schedules.
- d) A **person** includes a natural person corporate or unincorporated body (whether or not having separate legal personality).
- e) Any words following the terms **including**, **include**, **in particular**, **for example** or any similar expression will be construed as illustrative and will not limit the sense of the words, description, definition, phrase or term preceding those terms.
- A reference to a statute or statutory provision is a reference to it as amended, extended or re-enacted from time to time.
- g) Any reference to the singular includes a reference to the plural and vice versa and any reference to the masculine includes a reference to the feminine and vice versa.

# **2.** APPLICATION AND SUBJECT MATTER

- 2.1 The parties agree that, for the purpose of Data Protection Legislation and in respect of all Controller Personal Data processed on behalf of the Controller in connection with the Principal Agreements, the Controller will be the data controller and the Processor will be the data processor.
- 2.2 To the extent that:
  - a) the Principal Agreements contain provisions relating to data protection, the processing of personal data and/or security of personal data, the parties agree that such provisions are deleted and replaced with those set out in this agreement; or
  - b) the Principal Agreements contain no provisions relating to data protection, the processing of personal data and/or security of personal data, or are entered into after the date of this agreement, the parties agree that the provisions contained in this agreement will apply in respect of all processing of personal data carried out by the Processor in connection with such Principal Agreements.
- 2.3 The parties acknowledge and agree that Schedule 1 contains an accurate description of the Data Protection Particulars.

## **3.** PROCESSOR OBLIGATIONS

In respect of any Controller Personal Data, the Processor will: Acting on instructions of the Controller

- 3.1 process the Controller Personal Data only on documented instructions from the Controller, including with regard to transfers of the Controller Personal Data to a third country or an international organisation, unless required to do so by any Applicable Laws; in such a case, the Processor will inform the Controller of that legal requirement before processing (unless that law prohibits such information on important grounds of public interest);
- 3.2 take steps to ensure that any person processing the Controller Personal Data on behalf of the Processor (including but not limited to any Processor Delegates), does not do so otherwise than in accordance with clause 3.1;
- 3.3 immediately inform the Controller if, in the Processor's opinion, an instruction provided by the Controller infringes Data Protection Legislation;
- 3.4 immediately inform the Controller if local laws prevent the Processor from fulfilling its obligations under this agreement or have a substantial adverse effect on the Processor's performance of this agreement or the guarantees provided under clause 3.6, except if such disclosure is prohibited by Applicable Law (such as a prohibition under criminal law to preserve the confidentiality of a law enforcement investigation);

#### Confidentiality

3.5 ensure that all Processor Delegates have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;



#### Guarantees in relation to security

3.6

implement all technical and organisational measures required pursuant to GDPR (and, in particular, Article 32 of the GDPR) in relation to security of the Controller Personal Data, and the Processor guarantees that it will (if it has not already done so) implement the following measures, at a minimum:

- a) the pseudonymisation and encryption of the Controller Personal Data, where appropriate;
- b) the ability to ensure the ongoing security, confidentiality, integrity, availability and resilience of the Processor's processing systems and services (including but not limited to security monitoring such as CCTV surveillance or security alarm systems, access control systems such as ID readers, magnetic cards or limited distribution of keys to key personnel only);
- c) the ability to restore the availability of the Controller Personal Data in a timely manner in the event of a physical or technical incident;
- d) the implementation of a process for regularly testing, assessing and evaluating the effectiveness of the Processor's technical and organisational measures for ensuring the security of the processing;
- the implementation of safeguards and appropriate security to guard against the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, the Controller Personal Data transmitted, stored or otherwise processed (including but not limited to anti-virus/firewall systems and back-up/disaster recovery plans); and
- the adoption of internal measures to restrict access to any Controller Personal Data only to those who have a genuine need to access the same for the purpose of fulfilling the Processor's obligations under the Principal Agreements (including but not limited to user identification and authentication procedures, ID/password security procedures, and the monitoring of break-in-attempts and automatic turn-off of user IDs upon several erroneous passwords attempts);

#### Assistance to the Controller

- 3.7 promptly notify the Controller if the Processor receives a Data Subject Request directly from a data subject, and provide details in relation to such Data Subject Request;
- 3.8 taking into account the nature of the processing, assist the Controller by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of the Controller's obligation to respond to Data Subject Requests;
- 3.9 assist the Controller in ensuring compliance with its obligations pursuant to Articles 32 36 of the GDPR, taking into account the nature of processing and the information available to the Processor, including but not limited to:
  - a) upon request, providing information and assistance to the Controller in respect of the Controller's obligations in relation to security under the GDPR;
  - b) notifying the Controller immediately upon becoming aware of a personal data breach in respect of the Controller Personal Data and providing information and assistance to the Controller as required for the Controller to comply with its obligations to notify such personal data breach to the relevant supervisory authority and data subject; and
  - c) upon request, assisting the Controller in conducting data protection impact assessments and prior consultations with supervisory authorities;

#### Deletion of Controller Personal Data

3.10 at the choice of the Controller, upon termination or expiry of the Principal Agreements or upon a request by the Controller, delete or return all of the Controller Personal Data to the Controller and delete all existing copies of such Controller Personal Data (unless Applicable Law requires storage of such Controller Personal Data); and

## Audit rights

3.11 make available to the Controller all information necessary to demonstrate compliance with the obligations laid down in this agreement and allow for and contribute to audits, including inspections, conducted by the Controller or another auditor mandated by the Controller.

## 4. ENGAGING SUB-PROCESSORS

4.1 The Controller gives a general authorisation to the Processor to appoint Sub-Processors to carry out processing of the Controller Personal Data in the context of the Services, provided that the Processor will inform the Controller in writing of any intended changes concerning the addition or replacement of Sub-Processors, thereby giving the Controller the opportunity to object to such changes and to terminate the agreement or Principal Agreements.

#### In respect of the appointment of any Sub-Processor:

a) the Processor will only engage a Sub-Processor if a written agreement is in place that is binding on the Sub-Processor and contains the same obligations as are imposed on the Processor under this



agreement, including but not limited to obligations to comply with the requirements of Data Protection Legislation applicable to processors and sufficient guarantees to implement appropriate technical and organisational measures in relation to security requirements of the GDPR;

- b) in respect of the appointment of Sub-Processors involving the transfer of the Controller Personal Data to a third country or an international organisation, the Processor will only do so provided that such transfer is lawful under Data Protection Legislation;
- c) the Processor will remain liable to the Controller for the performance of any Sub-Processor's obligations; and
- d) the Processor will provide a list of Sub-Processors to the Controller upon request.

DATA PROTECTION PARTICULARS					
The subject matter and duration of the processing	Subject matter: personal data processed in connection with the provision of consultancy services including digital forensics and valuations services. Duration: from the commencement of the Principal Agreements, up until the earlier of:				
	•	the Controller requesting the Processor to delete the Controller Personal Data and the Processor deleting the Controller Personal Data accordingly; and			
	•	termination of this agreement or the Principal Agreements, for whatever reason.			
The nature and purpose of the processing	The processing of personal data by the Processor on behalf of the Controller for the purposes of:				
	•	the provision of services pursuant to the terms of the Principal Agreements;			
	•	to further the legitimate business interests of the Processor, as a provider of specialist forensic accountancy services to an entity such as the Controller; and			
	•	to comply with legal obligations, for example in respect of court and regulatory requirements which the Processor may fall subject to.			
The type of personal data being processed	In respect of the categories of data subjects described below:				
	•	Contact details such as names, home/work addresses, email addresses, landline/mobile phone or fax numbers.			
	•	Employment information such as positions/titles, employment histories, professional specialisms and qualifications.			
	•	Computer forensics information such as that entailed by examinations of computer storage systems, for example those information found in meta data, digital media and various computer files including cookies.			
	•	Payment information such as bank details and transaction histories.			
	•	Tax information such as details of tax histories and payments made to the relevant authorities.			
	•	Financial information such as details of management accounts, commercial arrangements entered into, accounts prepared and other financial documentation.			
	•	Identification information contained in or provided as part of client ID checks, including details in copy personal photos and residential ID documents.			
	"Special categories of information" such as:				

## SCHEDULE 1 DATA PROTECTION PARTICULARS



	• "Crimina	information revealing racial or ethnic origins, political opinions, religious or philosophical beliefs, or trade union memberships, genetic data, biometric data, data concerning health or data concerning sex lives or sexual orientation. I convictions" personal data, such as:
	•	information relating to criminal convictions and offences or related security measures.
The categories of data subjects	1.	the Controller's employees, staff and all individuals in respect of whom the Processor will acquire personal information in connection with the performance of its obligations under the Principal Agreements (including directors, shareholders, consultants, employees or other personnel of our clients); and
	2.	the Controller's clients' and 'case data', or personal data processed pursuant to the Controller's instructions to carry out forensic accountancy services (including directors, shareholders, consultants, employees or other personnel of the entities subject to the forensic accountancy services).