

Forvis Mazars LLP

General Terms and Conditions of Business

1. General

- 1.1 These General Terms and Conditions of Business shall apply to all engagements for professional services provided to you by Forvis Mazars LLP.
- 1.2 The scope of our work will be set out in our Engagement Letter (including any agreed and/or incorporated addendums, appendices or enclosures) which incorporates these General Terms and Conditions of Business.
- 1.3 If we have already commenced the provision of Services, you agree that the Contract shall apply retrospectively to the date Services commenced.
- 1.4 Should any term of our Engagement Letter conflict with these General Terms and Conditions of Business, the term in the Engagement Letter shall prevail over the term in the General Terms and Conditions of Business to the extent of the conflict only.
- 1.5 The headings contained in the Contract are for convenience only and do not affect their interpretation.
- 1.6 Services provided to you by Forvis Mazars LLP or by any subsidiary or affiliated company of Forvis Mazars LLP may result in a financial benefit to our members.
- 1.7 Forvis Mazars LLP is the UK firm of Forvis Mazars Group through cooperation agreements with Forvis Mazars Group SC, an independent member of Forvis Mazars Global network. Forvis Mazars Group SC is a cooperative company based in Belgium and does not provide any services to clients. Services are provided by the member firms in their respective countries or geographic areas. Except where we have subcontracted all or part of the Services to another Forvis Mazars member firm, Forvis Mazars LLP is not liable for the actions of any other member firm in the Forvis Mazars Group or in the Forvis Mazars Global network.
- 1.8 We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership with any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work that we do. For the avoidance of doubt, we will not be responsible in any way for the work that any other firm using the name "PRAXITY" may carry out for you.

2. Fees

- 2.1 Unless otherwise set out in the Engagement Letter, our fees (excluding Disbursements and the Business Support Charge as defined below and set out in the Engagement Letter) are calculated on the basis of the time spent on your affairs by the partners and staff, and on the levels of skill and responsibility involved. Unless otherwise agreed our fees will be:
 - 2.1.1 charged separately for each of the main classes of work;
 - 2.1.2 billed on account as the work progresses with a final bill on completion.
- 2.2 Fees are payable on the presentation of the fee note. We reserve the right to charge interest for late payment at a rate of 4% above the base rate of the Bank of England (as varied from time to time), calculated from 14 days after the date of presentation of the fee note.
- 2.3 Where there is more than one Client named in the Engagement Letter and unless otherwise agreed in the Engagement Letter each Client shall be jointly and severally liable to pay our fees.
- 2.4 If it becomes necessary for us to withdraw from the Engagement for any reason our fees for work performed up to that date will be payable by you.
- 2.5 In certain circumstances we are obliged to charge value added tax (VAT) and/ or withholding tax. In such cases, VAT and/or withholding tax will be added to the fees charged and (where necessary) to any disbursements, at the rate from time to time in force. Any figure given as an estimate, quote, hourly rate or other cost information is exclusive of VAT.

3. Your Responsibilities

- 3.1 You will provide us with all necessary documentation and information required in order to enable us to provide the Services in a timely manner.
- 3.2 You confirm that the documentation and information so provided to us and all statements and expressions of opinions are complete and accurate for the purposes of the Engagement and you acknowledge that we may rely upon it. Unless agreed in the Engagement Letter as part of the Services, we shall not audit, test or otherwise verify the information provided to us.
- 3.3 For the purposes of carrying out our work, one Forvis Mazars LLP Service Department or office shall not be treated as having notice of any information provided by another Forvis Mazars LLP Service Department or office unless both departments or offices are advised by you.

3.4 You will keep us fully informed of any developments and information which may come to your attention and which may have a bearing on the provision of the Services.

3.5 Where necessary to enable us to provide the Services, you shall provide us with access to personnel, data, systems, premises and ensure timely decision-making.

4. Intellectual Property Rights

4.1 The Intellectual Property Rights in the Deliverables and in all materials provided to you, or otherwise generated during the course of carrying out the Engagement, shall remain the property of Forvis Mazars LLP.

4.2 We grant to you an irrevocable, perpetual, royalty free, worldwide, non-transferable, licence to use the Deliverables for the purposes for which they have been prepared as set out in the Engagement Letter.

5. Confidentiality, publicity and the Use of Deliverables

5.1 We each undertake to:

5.1.1 maintain the Confidential Information in strict confidence save for the exemptions set out herein;

5.1.2 use the Confidential Information solely for the purpose agreed in the Engagement Letter and as expressly stated in this Agreement.

5.2 We will, however, be free to use any skill, know-how or methodologies employed, developed and/or created in performing the Services when performing services for other clients. Forvis Mazars LLP shall, subject to complying with its obligations under this section, be free to act for clients whose interests compete with or oppose yours without having to obtain your consent to it so doing.

5.3 You agree that we may share details of the work undertaken on your behalf with other Forvis Mazars member firms worldwide, and we each reserve the right to refer to you in proposals or other similar submissions made to clients and prospective clients without obtaining permission unless you write to us expressly prohibiting such disclosure.

5.4 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 (and no less than the protection we afford to our own confidential information) to preserve the Confidential Information both during and after termination of the Engagement.

5.5 The provisions in this section 5 restricting disclosure of Confidential Information shall not apply to any Confidential Information which:

5.5.1 is or becomes public knowledge other than as a consequence of a breach of the Engagement;

5.5.2 is disclosed to any sub-contractor or third party for the proper performance of the Services and/or Engagement or more generally to those sub-contractors or third parties providing administrative, infrastructure and other support services to us including via the use of a Site on terms of confidentiality no less strict than as those contained here;

5.5.3 is disclosed to our auditors, insurers or in connection with potential litigation;

5.5.4 is already in the possession of the other party without restriction before the date of receipt from the disclosing party; or

5.5.5 is required to be disclosed by any applicable law, regulation, regulatory authority or order of a court of competent jurisdiction or enforceable request of any recognised stock exchange or other competent authority (including HM Revenue and Customs).

5.6 You agree to reimburse any reasonable costs we may incur in complying with any legal, professional or regulatory disclosure requirement relating to the Engagement or which relates in any way to you save where such a disclosure originates from a regulatory proceeding against us.

5.7 We may use a Site in connection with the Services.

5.7.1 Although a Site may provide a high level of protection, total security of a Site cannot be guaranteed.

5.7.2 We do not accept any liability or responsibility for your or a third party's use of a Site. You agree to indemnify us against any and all demands, costs, claims, damages, losses and expenses arising out of your misuse of a Site and/or any breach by you of confidentiality or Data Protection Legislation in relation to any permitted user of a Site.

5.7.3 We do not guarantee that any Site will be fault or error free or available for use or that access to any Site is uninterrupted.

5.7.4 We may reasonably suspend or terminate your or a third parties use of any Site at any time.

5.8 All Deliverables, and/or services provided by us to you are provided solely for your use and for the specific purposes set out in the 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 you.

5.9 Any product of the Services in draft form should not be relied upon nor distributed to any other party under any circumstances. You cannot rely on any oral advice given to you unless it is confirmed in writing to you.

- 5.10 We will have no responsibility to update the Deliverables for events which take place after the Deliverables have been issued to you in final form, nor to review on an ongoing basis the Deliverables, or the contents therein, to ensure that they remain relevant for your purposes unless we have specifically agreed this in writing with you.
- 5.11 Neither the Deliverables nor any of the Services provided pursuant to this Engagement are intended, either expressly or by implication, to confer any benefit on any third party and the liability of Forvis Mazars LLP to any third party is expressly disclaimed.
- 5.12 You agree that you will obtain our permission in advance before publicising our work undertaken on your behalf and before using our name or logo. The use of our name or logo is otherwise strictly prohibited.

6. Data Protection

- 6.1 Unless the context otherwise requires, words and phrases in this section 6 shall have the meaning given to them by the Data Protection Legislation.
- 6.2 If, during the Engagement, we are a separate and independent **controller** when processing Personal Data pursuant to the Engagement each party shall:
- 6.2.1 comply with our respective obligations under the Data Protection Legislation as they apply to the performance of each of our respective obligations under the Engagement.
- 6.2.2 process the Personal Data only as is necessary to fulfil our respective obligations under the Engagement unless otherwise permitted by Data Protection Legislation.
- 6.2.3 implement and maintain appropriate technical and organisational measures to protect Personal Data against a Personal Data Breach, and which provide a level of security appropriate to the risk represented by its processing of Personal Data and the nature of the data to be protected.
- 6.2.4 provide such support and assistance to the other as may be necessary in order to assist with compliance with Data Protection Legislation.
- 6.2.5 notify the other party if they receive any request from a data subject to exercise rights that relate to the other party's processing activities; and
- 6.2.6 upon either of us becoming aware of a Personal Data Breach whoever has caused the breach shall be responsible determining whether to notify the supervisory authority(ies) and manage for any notification to a regulatory and/or supervisory authority(ies) and/or affected data subjects. We shall each reasonably cooperate with each other and coordinate any steps to be taken in response to a Personal Data Breach.
- 6.3 If, during the Engagement we process on your behalf as **processor** Personal Data you have provided to us for the provision of the Services, then the type of Personal Data processed pursuant

to the Engagement, including the subject matter, duration, nature and purpose of the processing, and the categories of data subjects, are as described in the Engagement Letter and as outlined in our [privacy statement](#) and:

- 6.3.1 each party warrants to the other that it has complied with, and undertakes to continue to comply with the Data Protection Legislation at all times.
- 6.3.2 you warrant that where necessary you will have obtained the appropriate consent from all data subjects whose Personal Data is shared with us, or otherwise be lawfully entitled to share it with us, pursuant to this Engagement.
- 6.3.3 we shall only process the Personal Data in order to provide the Services and pursuant to the Engagement and shall act only in accordance with this Engagement and your written instructions issued from time to time unless required to do so by national or EU law to which we are subject. In such a case, we shall inform you of that legal requirement before processing, unless that law prohibits such information on important grounds of public interest. In the event we consider in our opinion any instruction from you infringes the Data Protection Laws we shall inform you;
- 6.3.4 we shall implement any technical and organisational measures to ensure a level of security appropriate to the risks that are presented by the processing carried out pursuant to the Engagement;
- 6.3.5 we shall take reasonable steps to ensure the reliability of any of our staff who have access to the Personal Data and ensure that anyone who accesses it shall respect and maintain all due confidentiality;
- 6.3.6 we shall notify you without undue delay after becoming aware of any Personal Data Breach of Personal Data we processes on your behalf pursuant to the Engagement caused by any of our staff or sub-processors;
- 6.3.7 You provide general written authorisation for us to appoint new processors including other Forvis Mazars member firms worldwide or other third parties, provided that we inform you of any intended changes concerning the addition or replacement of any sub-processor such notice to be provided by email (if requested by you) or at <https://www.forvismazars.com/uk/en/contact-us/legal-and-privacy/forvis-mazars-llp-processors>. You are responsible for visiting the processor list website from time to time. If you have a reasonable basis to object to the use of any such new or additional processor, you shall notify us promptly in writing. We shall impose substantially the same data protection obligations on our processors as set out in this section 6. We shall remain liable to you for any appointed processor's failure to comply with its data protection obligations;

- 6.3.8 we shall provide sufficient materials, documents and other information necessary to demonstrate compliance with our obligations set out in this section 6 and allow for and contribute to audits and inspections conducted by you or another auditor as agreed by the parties (with reasonable notice and during normal business hours and not more than once a year) and to provide such assistance as you reasonably request (taking into account the nature of processing and the information available to us) in relation to (a) your obligations under the Data Protection Legislation to respond to requests from any data subject seeking to exercise its rights where you are unable to respond to a request yourself and (b) your obligations under Articles 32 – 36 of the GDPR; and
- 6.3.9 we shall as soon as reasonably practicable following termination or expiry of the Engagement, delete or return to you (at your direction) all Personal Data processed pursuant to this Engagement, other than to the extent that we retain Personal Data to comply with our legal and professional obligations or we are otherwise permitted to do so under the Data Protection Legislation.
- 6.4 We may perform Outside-UK Transfers and/or Outside-EEA Transfers of Personal Data you provide to us pursuant to the Engagement provided that we ensure such transfers are subject to an appropriate safeguard in accordance with Article 46 of the GDPR or UK GDPR (as applicable).
- 6.5 It is also a term of the Engagement that any Personal Data supplied by us to you about our members, employees, agents, consultants, subcontractors and/ or any third parties may only be used for the express purposes for which that information is provided to you.
- 6.6 We may from time to time use the contact details you and your representatives have provided to us to send invitations, marketing materials, updates or other publications that we feel may be of interest and to organise associated events as well as business meetings. Should any individuals not wish to receive marketing communications, please notify your contact at Forvis Mazars LLP.
- 6.7 You agree that we are required to undertake various checks for the purposes of verifying your identity. We may check your details against any database (public or otherwise) to which we may have access. You agree that a record of any check undertaken will be retained.

7. Investment advice

- 7.1 We may in the course of other professional services set out in the Engagement Letter, assist you with regard to exempt regulated activities which are incidental to the other professional services.
- 7.2 Forvis Mazars LLP is licensed by the Institute of Chartered Accountants in England and Wales to provide certain limited investment services where these are complementary to or arise out of the professional services being provided to you.

- 7.3 Forvis Mazars LLP is not authorised by the Financial Conduct Authority (“FCA”), but if during the provision of professional services to you, you need additional corporate finance advice, the provision of which requires FCA authorisation, we will refer you to Forvis Mazars Corporate Finance Limited, which is authorised by the FCA.

8. Non-solicitation

- 8.1. Neither Forvis Mazars LLP nor the Client shall offer employment to any member, officer or employee working on the Engagement or induce or solicit any such person to take up employment with the 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 the 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 prior written consent of the other.

9. Force Majeure

- 9.1. Neither Forvis Mazars LLP nor the Client shall be liable for any delays or non-performance (including but not limited to the failure to provide, in a timely manner, the information referred to in section 3 above) directly or indirectly resulting from or caused by events or circumstances or causes beyond our or your reasonable control.

10. Governing law and jurisdiction

- 10.1. The Engagement and any dispute or claim arising out of or in connection with the Engagement or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with English law and Forvis Mazars LLP and the Client irrevocably submit to the exclusive jurisdiction of the Courts of England.

11. Complaints procedure

- 11.1. We want to ensure that your affairs are handled in the most efficient way by the team responsible. If you are dissatisfied with any part of our service please tell us. If you have a complaint about any aspect of our service which cannot be resolved to your satisfaction through the person responsible for your affairs, the circumstances of your complaint should be brought to the attention of the senior staff member of the office with whom you normally deal. Where this person is the same person responsible for your affairs, then the complaint should be brought to the attention of the Head of Quality. The contact details for these people can be found in the Engagement Letter or obtained directly from your local office.
- 11.2. We undertake to look into any complaint you have carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may of course take the matter up with the Institute of Chartered Accountants in England and Wales which can be

contacted at: Professional Conduct Department, ICAEW, Metropolitan House, 321 Avebury Boulevard, Milton Keynes, MK9 2FZ.

- 11.3. You agree that you will not take action or commence any proceedings against Forvis Mazars LLP without first addressing your complaint to us in accordance with our complaints procedure, details of which are given in section 11.2.

12. Termination

- 12.1. In the event that either party is in material breach of any of the terms of the Engagement the other party may terminate the agreement if, upon the expiry of 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.
- 12.2. In the event that 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.
- 12.3. Subject to section 12.4 and 12.6 below, either party may give 21 days' notice of termination to the other party in writing.
- 12.4. We may terminate the Engagement immediately in the event that we reasonably believe that the Engagement may amount to (i) a breach of the professional standards and rules governing us; or (ii) a violation of applicable law or regulation or any professional standard and/or (iii) we have identified a conflict of interest that cannot be managed.
- 12.5. We reserve the right to terminate our Engagement immediately and cease to act if the payment of our account is unduly delayed.
- 12.6. We shall be entitled to charge, and be paid, for Services rendered pursuant to the Engagement up to the date of termination, including expenses and disbursements reasonably incurred up to that time and the termination of the Engagement shall not operate to affect any provisions which either expressly (or by implication) survive such termination.

13. Limitations of liability and exclusions

- 13.1. Nothing in this Engagement shall exclude, restrict or prevent a claim being brought in respect of Losses finally judicially determined to arise primarily from fraud or bad faith or any other liability which cannot be lawfully limited or excluded.
- 13.2. To the fullest extent permitted by law, Forvis Mazars LLP will not be liable if Losses are due to the provision by you or any third party of false, inaccurate, misleading or incomplete information or documentation.

- 13.3. Where there is more than one Client the limit of liability specified in the Engagement Letter will have to be allocated between them. It is agreed that such allocation will be entirely a matter for them and that they are under no obligation to inform us of the allocation provided always that if (for whatever reason) no such allocation is agreed, no Client shall dispute the validity, enforceability or operation of the limit of liability on the grounds that no such allocation was agreed.
- 13.4. Subject to section 13.1 the aggregate limit of liability of Forvis Mazars LLP whether in contract, tort (including negligence) or otherwise, or any party to which Forvis Mazars LLP sub-contracts work in relation to the Engagement, for any Losses whatsoever and howsoever caused arising from or in any way connected with this Engagement shall not exceed the amount agreed in the Engagement Letter, or if no amount is set out, the greater of three times the total fees paid or payable or £500,000 (five hundred thousand pounds sterling).
- 13.5. Subject to the limit of liability specified in the Engagement Letter or section 13.4 (as applicable) Forvis Mazars LLP shall only be liable for Losses as are proportionate to Forvis Mazars LLP's contribution to the overall fault for such Losses after taking into account any contributory negligence of any other adviser and/or the Client and/or any other third party responsible and/or liable to you as agreed or in the absence of agreement, as finally determined by the English Courts. In determining our contribution to the overall fault as opposed to that of any other adviser or third party no account will be taken of (i) any limit or exclusion placed on the amount that the other adviser or third party will pay or (ii) any shortfall in recovery from the other adviser or third party (for whatever reason).
- 13.6. Unless and to the extent that they have been finally and judicially determined (including by the conclusion of any appeal) to have been caused by fraud or bad faith of Forvis Mazars LLP, you will indemnify on demand and hold harmless Forvis Mazars LLP against all actions, claims or proceedings brought by third parties for any losses, damages, costs, and expenses arising from or in any way connected with this Contract.
- 13.7. You agree not to bring any claim of any kind against any of our members, employees or agents personally in relation to the performance of the Services or the Engagement unless the claim arises from the wilful default, fraud, dishonesty or illegal acts of that member, employee or agent (but this will not exclude or limit the liability of Forvis Mazars LLP for the acts or omissions of its members, employees or agents performed within the scope of their authority or contract of employment as the case may be).
- 13.8. Other than set out in section 13.1 Forvis Mazars LLP or any sub-contractor shall not be liable for any loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Losses) or any consequential, special, indirect, incidental,

punitive or exemplary loss, damage, or expense under or in connection with the Engagement.

14. Retention of records

- 14.1. Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. You must tell us if you require retention of a particular document.

15. Notices

- 15.1. Any notice to be given by any party in relation to the Engagement shall be in writing and sent by post (not phone or text) or by email and shall be deemed duly served when a valid 'read receipt' notification is received by the sender (in the case of email) or 48 hours after posting (in the case of a letter).

16. Assignment and sub-contracting

- 16.1. You shall not assign the whole or any part of the benefit or in any way transfer the obligations contained in the Engagement, without obtaining our prior written consent.
- 16.2. We shall be entitled to sub-contract any of the Services to our subsidiaries or to a Forvis Mazars entity firm worldwide and to member firms of PRAXITY being a global alliance of independent firms, including their successors and assigns without your prior consent. We shall remain responsible to you for the provision of Services and you agree not to bring any claim of any kind against any of our subcontractors.

17. Whole agreement

- 17.1. The Engagement, together with any agreed written variations thereto, set out the entire agreement between the Client and Forvis Mazars LLP and supersede all prior representations, agreements, negotiations or understandings, whether oral or in writing, other than any misrepresentation which is made fraudulently. The Client acknowledges that it has not been influenced to enter into the Engagement by anything we have said or done or committed to do except as expressly recorded in the Engagement.

18. Third parties

- 18.1. No person other than the parties to the Engagement, their respective successors and assignees, shall have the right to enforce any of the terms of the Engagement pursuant to the Contracts (Rights of Third Parties) Act 1999 (or otherwise), save that our subsidiaries and affiliates, our members, employees, our sub-contractors and agents may enforce any term which is expressly for their benefit.

19. Conflicts of interest

- 19.1. We reserve the right to act during this Engagement for other clients whose interests are or may be adverse to yours, subject to section 5.1 and 5.6 above and subject to any rules, regulations or

laws relating to conflicts of interest which apply in relation to the Services.

- 19.2. We will only consider you a current client for conflict purposes where we are retained on at least one current matter for you. For these purposes, a matter in respect of which a final bill has been submitted, or a matter which has been inactive for more than six months is not a current matter even if it is possible or even likely that at some date further work may arise which is related to the original work undertaken for you.

20. Severability

- 20.1. Should any provision or part of the Engagement 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.

21. Survival

- 21.1. The provisions of this Engagement which either expressly or by their nature extend beyond the expiration or termination of this Engagement shall survive such expiration or termination, including, without limitation, sections 1 (General), 2 (Fees), 4 (Intellectual Property Rights), 5 (Confidentiality, publicity and the Use of Deliverables), 6 (Data Protection), 8 (Non-solicitation), 10 (Governing law), 13 (Limitations of liability and exclusions), 17 (Whole agreement) and 18 (Third parties).

22. Money Laundering Regulations

- 22.1. In order to comply with the Money Laundering Regulations, as part of our client acceptance and ongoing monitoring procedures we may conduct electronic verification checks on the Client, including key individuals as appropriate, on a risk-sensitive basis. These checks will leave a digital footprint and will be managed in accordance with our data protection obligations.

23. Services Regulations

- 23.1. In accordance with the disclosure requirements of the Services Regulations 2009 our lead professional indemnity insurer is as stated on our website which can be accessed via this link <https://www.forvismazars.com/uk/en/contact-us/legal-and-privacy>

24. Electronic communications

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

25. Definitions

In the Engagement, the following terms shall have the following meanings:

- 25.1 “**Addendum**” means any agreed written variation to the Engagement Letter.
- 25.2 “**Business Support Charge**” means support and administrative costs incurred in the provision of the Services and set out in the Engagement Letter as a percentage of the overall fee payable.
- 25.3 “**Client**”, “**your**” or “**you**” means the person, firm or company to whom our Engagement Letter is addressed and to whom the Services are provided.
- 25.4 “**Confidential Information**” means all information including personal data (as defined by Data Protection Legislation), know-how, knowledge, data or expression of opinion which we may each disclose to the other whether in writing or orally or by any other means whatsoever.
- 25.5 “**Contract**” means the contract formed by the Engagement Letter, these General Terms and Conditions of Business and any other incorporated addendums, appendices or enclosures.
- 25.6 “**Data Exporter**” means the party identified as such in the SCCs entered into between the parties.
- 25.7 “**Data Importer**” means the party identified as such in the SCCs entered into between the parties.
- 25.8 “**Data Protection Legislation**” means (i) UK GDPR; (ii), the Data Protection Act 2018 (“DPA”); (iii) in the UK, the Privacy and Electronic Communications (EC Directive) Regulations 2003; in each case, as updated, amended or replaced from time to time; and the terms “Data Subject”, “**Personal Data**”, “**Personal Data Breach**”, “**processing**”, “**processor**”, “**controller**” and “**supervisory authority**” shall have the meanings set out in the UK GDPR.
- 25.9 “**Deliverables**” means all advice, reports, documents, publications, or any other product of the Services in final form.
- 25.10 “**Disbursements**” mean all out-of-pocket expenses incurred during the provision of the Services including, but not limited to, travel, accommodation, subsistence, specific software and third party costs.
- 25.11 “**Engagement**” means the agreement between the Client and Forvis Mazars LLP comprising the Engagement Letter and these General Terms and Conditions of Business.
- 25.12 “**Engagement Letter**” means the letter, with any agreed and attached schedule, annex or appendix, which covers the detail of the service to be provided together with any agreed Addendum.
- 25.13 “**Intellectual Property Rights**” means patents, trade and service marks, design rights (whether registerable or otherwise), applications for any of these, data, software, designs, utilities, tools, models, systems, methodologies, know-how, copyrights, database rights, rights in or relating to confidential information, trade or business names and other similar rights or obligations whether registerable or not in any country.
- 25.14 “**Losses**” means losses, monies, damages, costs, charges and/or expenses (including legal costs).
- 25.15 Whenever we use the title “**Partner**”, whether in the Engagement or otherwise during the course of our dealings with you, that title refers to a member of Forvis Mazars LLP (or someone holding a similar level of authority within our organisation). For the avoidance of doubt, by using the title “Partner”, the individual member (as opposed to Forvis Mazars LLP) shall not be taken to owe or to have assumed a duty of care or legal responsibility to you (or to any other person) in relation to the work carried out.
- 25.16 The expression “**party**” or “**parties**” shall mean the Client and Forvis Mazars LLP.
- 25.17 The expressions (as the context permits) “**our**”, “**we**” or “**us**” in the Engagement means Forvis Mazars LLP, its members, employees and agents, and in all cases any successor or assignee.
- 25.18 “**Services**” shall mean the reports, advice and/ or other services to be provided by Forvis Mazars LLP pursuant to the Engagement (or any part of them) as described or referred to in our Engagement Letter including the development of Deliverables.
- 25.19 “**Service Department**” refers to the various separate departments within Forvis Mazars LLP and its subsidiaries that offer different services. Examples of these include the personal or corporate taxation departments and the audit department.
- 25.20 “**Site**” any website, platform or online location, such as a project room, data room or portal, which we establish and use in the provision of the Services, procure from a third party and/or maintain on your behalf, and to which information (including Personal Data) is stored and/or transferred in connection with the Services, with the intention of providing the Services to you and/or sharing such information with you and/or permitted third parties in the performance of the Services.

Forvis Mazars LLP is the UK firm of Forvis Mazars Group, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

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