

Taxkey Terms of Business Schedule 1

The following terms of business apply to all engagements accepted by Taxkey. All work is carried out under these terms except where changes are expressly agreed in writing.

1. Applicable law

- 1.1. This engagement letter and the attached schedules are governed by, and shall be construed in accordance with Irish law. The courts of the Republic of Ireland will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

2. Client identification and anti-money laundering and terrorist financing reporting

- 2.1. As with other professional services firms, we are required to identify our clients for the purposes of the Republic of Ireland anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we may not be able to proceed with the engagement. Set out below is a list of documents which must be provided to Taxkey by you via our online verification software in respect of each of the beneficial owners of the company and/or directors. Should the ownership of the Company change during the course of the Agreement, you agree to inform Taxkey of this fact.

One type of certified photo ID & One type of proof of address(dated within 3 months)

Current Passport or Driving Licence

Current European National Identity Card

Cable/ Satellite Bill

Current Financial Institution Statement

Insurance documents

Household Utility Bill

Motor Tax Certificate

Revenue Commissioners documentation

- 2.2. Auditors, external accountants and tax advisers are designated persons under the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 to 2018 and, as such, partners

Taxkey is a trading name of Padmair Limited, a company incorporated in Ireland (registered no: 466060)

Directors: Mairéad Hennessy & Padraig Hennessy

and staff in such firms must comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit, accounting or taxation work. We are prevented from informing you when such a disclosure is made or the reasons for it because of the restrictions imposed by the “tipping off” provisions of the legislation.

- 2.3. When we engage with Accountancy Practices, we shall rely on the fact that we assume you are a designated body under the EU/ national legislation to carry out identity checks and that you have in fact carried out the necessary anti-money laundering checks on your clients as a “relevant third party” as defined by S. 40 Criminal Justice (Money Laundering and Terrorist Financing) Act 2010. It is a condition of the Agreement that you have complied with all anti-money laundering obligations with respect to any client matter(s) referred to Taxkey, and that you will continue to monitor your clients for this purpose. It is also a condition of the Agreement that the Declaration of Reliance Form is completed and returned by you along with this signed Agreement. It is a further condition of the Agreement that you will notify us immediately should you cease to have a business relationship with the relevant client and that you will advise if such cessation arises out of concerns and / or suspicions with regard to money laundering and /or terrorist financing.

3. Other reporting obligations

- 3.1. We have a duty under Section 59 of the Criminal Justice (Theft and Fraud Offences) Act 2001 to report to the Garda Síochána in circumstances where information or documents indicate that certain offences under that Act may have been committed by a client, its management or employees.
- 3.2. Under the Criminal Justice Act 2011, we also have a duty to report certain offences, set out in the schedules to that Act, to An Garda Síochána.
- 3.3. Irish taxation legislation provides that certain transactions, designed to give a taxpayer a tax advantage which do not rely on ordinary tax planning, should in certain cases be disclosed to the Irish Revenue. This reporting obligation is directed mainly at professional advisers such as Taxkey. Should we form the point of view that advice furnished by us on your behalf required disclosure to Revenue, we will make this disclosure as appropriate and inform you of this disclosure. While we will seek to cooperate fully with you and your other advisers to ensure consistency in the manner of disclosure by all persons, this firm will have the right to make a disclosure to the Irish Revenue in the manner it sees fit and the principle of client confidentiality is adjusted accordingly. Any steps taken to secure a tax benefit may be subject to review by Revenue under the general anti-avoidance provision (S. 811 Taxes Consolidation Act 1997). Taxkey is not in a position to guarantee that Revenue will not seek to re-characterise transactions under this section. As a tax adviser, Taxkey, may be obliged to report transactions which might enable a tax advantage to be secured under S. 817 (d-r) Taxes Consolidation Act 1997
- 3.4. The EU has introduced mandatory disclosure requirements for certain cross border transactions. The mandatory disclosure requirements are commonly known as DAC6 and are set out in EU Council Directive 2018/822. DAC6 was given force in Ireland under the Finance Act 2019. We await further information on exactly how reporting is to be provided to the Revenue. Reporting is required for applicable transactions from 25 June 2018. DAC6 applies to qualifying intermediaries and relevant taxpayers on cross border

transactions. These mandatory disclosure rules require intermediaries to disclose certain information to the relevant tax authority, such as the Revenue, when certain “hallmarks” arise on cross border transactions. Taxkey is a qualifying intermediary and you would be a relevant taxpayer, and therefore depending on the services provided to you, and the nature of the transactions on which we are instructed, there may be a mandatory reporting obligation on Taxkey. Taxkey would therefore report the transaction to Revenue. We will determine at our sole discretion whether we should make such disclosure as an intermediary. Revenue may share the disclosed information with other tax authorities across different member states.

4. Client monies

4.1. We do not hold monies on behalf of clients.

5. Non-investment business commissions or other benefits

5.1. In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions which we arrange for you. If this happens, we shall notify you of the existence and amount of the commission as soon as possible after these become known to us. You hereby give consent to our retaining this commission [and this will be taken into account in computing our fees.] We will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits.

6. Confidentiality

- 6.1. Taxkey is committed to client confidentiality. We will keep confidential all information (whether provided orally, in writing or in any other form) which you will provide us for the purposes of the Agreement except where we are required to disclose that information by law, by our insurers, or by ethical or other professional regulations relevant to our engagement. We will, however, be free to use any skills, know-how or methodologies employed in performing the Service. You will keep confidential any know-how, methodologies or technology used by us to carry out the Services.
- 6.2. Our advice to you may not be copied, referred to or disclosed by you without our prior consent other than to your other advisers in connection with their advice to you. The services given will be delivered on the basis that you will not quote our name or reproduce our logo in any form or medium without our prior written consent.
- 6.3. We will obtain your permission in advance before publishing work undertaken on your behalf.
- 6.4. All reports, advice and/ or other services provided by us to you are provided solely for your use and for the specific purposes set out in the Agreement. Save as expressly agreed to the contrary with us, they should not be disclosed or provided 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 person to whom our engagement letter is addressed.

- 6.5. When we deal with and store files offsite whether electronic or hard copy, we will take all reasonable steps to ensure that we keep your information confidential. When you engage us to advise you and furnish us sensitive data such as your PPSN you are giving us permission to retain such information.
- 6.6. Taxkey will not release confidential client information without prior client consent, unless legally obliged to do so. However, in the normal course of running a taxation practice, we must give access to bodies with legal powers such as the Revenue Commissioners. The firm has statutory reporting obligations in relation to tax evasion, tax avoidance and anti-money laundering with which it must comply without advising the client of specific reporting of their affairs.
- 6.7. The provision in this section restricting disclosure of confidential information shall not apply to any information which:
- a) Is or become public knowledge other than as a consequence of breach of the Agreement;
 - b) Is already in the possession of other party without restriction before the date of receipt from the disclosing party; or
 - c) Is required to be disclosed by any applicable law, regulatory authority or order of a court of competent jurisdiction or enforceable request of any recognised stock exchange or other competent authority (including the Revenue Commissioners), provided that such disclosure is limited to the minimum necessary to comply with such disclosure obligation.
- 6.8 You agree that it will be sufficient compliance with our duty of confidentiality for us to take such steps as we in good faith think fit to preserve confidential information both during and after termination of this Agreement.
- 6.9 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.

7. Conflicts of interest

- 7.1. We are not aware of any conflict of interest which would prevent us from accepting this assignment. However, if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client, we will inform you, unless we are unable to do so because of our confidentiality obligations. If a conflict arises, we have safeguards that can be implemented to protect the interests of different clients. If conflicts are identified which cannot be managed in a way that protects your interests, we will decline the engagement to provide such services.
- 7.2. If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, we will adopt those safeguards. In resolving the conflict, we shall follow the Institute's Code of Ethics, which can be viewed at <https://www.charteredaccountants.ie/Professional-Standards/Bye-laws-and-Regulations/Ethics>. During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to those of the company, subject to our obligations of confidentiality and the safeguards set out in the above paragraph on confidentiality.

8. Data Protection

8.1. In these Data Protection Clauses the following terms have the following meanings:

- “Client Data” means all Personal Data which is Processed by Taxkey in connection with the engagement as set out in the Engagement Letter;
- “Data Protection Legislation”: all applicable data protection and privacy legislation in force from time to time in Ireland including the Data Protection Acts 1988 to 2018, the European Communities (Electronic Communications Networks & Services) (Privacy & Electronic Communications) Regulations 2011, the General Data Protection Regulation (Regulation (EU) 2016/679), the EU ePrivacy Directive 2002/58/EC (as amended), any successor or replacement to those laws (including, when it comes into force, the successor to the ePrivacy Directive).
- All other capitalised terms have the meaning given to those terms in Data Protection Legislation.

8.2. The Client and Taxkey shall each ensure that they comply at all times with their obligations under applicable Data Protection Legislation. This Clause 8 is in addition to, and does not relieve, remove or replace, a party's obligations or rights under the Data Protection Legislation.

8.3. Data Controller

8.3.1. Where Taxkey acts as data controller for its own purposes, including in the performance of this engagement, administration and billing purposes, business development purposes, and/or compliance with its legal obligations, Taxkey will manage personal data in accordance with the privacy policy on our website. This may include sharing Client Data with its associated entities and third party service providers, where necessary or incidental to performing this engagement. Taxkey collects and processes this Client Data in accordance with applicable Data Protection Legislation.

8.3.2. Where Taxkey acts as data controller in relation to any Client Data shared by the Company, the Company will be solely responsible for providing affected data subjects all relevant information, as required to ensure Taxkey's fair processing of the Client Data.

8.4. Data Processor

8.4.1. The parties acknowledge that where Taxkey acts as the Company's data processor, Taxkey processes Client Data on the Company's behalf.

8.4.2. The Company warrants that it has all necessary appropriate consents and notices in place to enable lawful transfer of the personal data to Taxkey for the duration and purposes of the engagement.

8.4.3. Taxkey shall, in relation to any Client Data processed in connection with the performance of its obligations under the engagement:

- 8.4.4. (a) process that personal data only on the instructions of the Company , unless otherwise required to do so by applicable law;
- (b) ensure that it has in place appropriate technical and organisational measures, to protect Client Data against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, Client Data, appropriate to the

nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures;

- (c) ensure that all personnel who have access to and/or process Client Data are obliged to keep the personal data confidential;
- (d) not transfer any personal data outside of the European Economic Area unless Taxkey complies with its obligations under the Data Protection Legislation by ensuring an adequate level of protection to any personal data that is transferred;
- (e) assist the Company, at the Company's cost, in responding to any request from a data subject and in ensuring compliance with its obligations under the Data Protection Legislation with respect to security, breach notifications, impact assessments and consultations with supervisory authorities or regulators;
- (f) notify the Company without undue delay on becoming aware of a personal data breach;
- (g) at the written direction of the Company, delete or return Client Data and copies thereof to the Company on termination of the agreement unless required by applicable Irish or European law (including under our regulatory obligations) to store the Client Data; and
- (h) maintain complete and accurate records and information to demonstrate its compliance with this Clause 8 and inform the Company as soon as is reasonably possible if, in the opinion of Taxkey, an instruction infringes the Data Protection Legislation.

8.5 The client hereby authorises Taxkey to engage sub-processors for the Processing of Client Data. Taxkey shall inform the Client of any intended changes concerning the addition or replacement of sub-processors, and give the Client the opportunity to object to such changes. Where Taxkey engages a sub-processor for the Processing of Client Data, Taxkey shall ensure that the sub-processor is subject to the same obligations which Taxkey has under these Data Protection Clauses, pursuant to a written contract.

8.6 A description of personal data being processed is set out at Schedule 2 to this engagement letter.

9. Electronic and other communication

- 9.1. Unless you instruct us otherwise, we may, if appropriate, communicate with you and with third parties by email or other electronic means. It is the responsibility of the recipient to carry out virus checks on any emails and any attachments received.
- 9.2. We cannot guarantee the security of emails or when they will arrive. We are not responsible for any loss or damage caused by emails arriving late, or loss or damage caused by email security being compromised.

10. Fees and payment terms

- 10.1. Our fees may depend, not only upon the time spent on your affairs and the level of skill and responsibility involved, but also on the level of risk identified and on the importance and value of the advice we provide.
- 10.2. We may provide you with an estimate of our fees for the provision of specific services. Should the fee increase due to the work taking longer than expected or additional advice being required, we will agree amended fees with you before completing the work. Otherwise, our fees will be calculated as follows:
 - Tax Manager €175 per hour plus VAT
 - Principal €200 per hour plus VAT
- 10.3. Advice delivered through our Retainer Service for Accountancy Practices where consultancy time is purchased upfront in blocks of 5 or 10 hours, the reduced hourly rate applicable is €150 per hour plus VAT.
- 10.4. If requested, we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. We will not normally estimate fixed fees for more than a year in advance, as these may need to be reviewed in the light of events. If it becomes apparent to us that, due to unforeseen circumstances, a fee quote is no longer adequate or appropriate, we will notify you of a revised figure or range and to seek your agreement thereto.
- 10.5. We will usually bill in respect of each main class of work or prior to the commencement of a body of work (usually 50%). All fees are due for payment on presentation. Generally the balance is payable on completion of the advice. However, where the engagement continues for longer than 2 months an interim fee will be issued every 2 months for time incurred in excess of the time paid for by the deposit or previous interim payments.
- 10.6. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf, and out of pocket expenses incurred during the course of carrying out our work, will be added to our fees where appropriate.
- 10.7. Unless otherwise agreed to the contrary, our fees do not include the costs of any third party, counsel, external special tax consultant or other third party professional fees. If these costs are incurred to fulfil our engagement, such necessary additional charges may be payable by you.
- 10.8. We reserve the right to charge interest on late paid invoices at the rate of 8% above base rate.
- 10.9. Unless otherwise agreed in writing, all fees due must be paid upon receipt of the invoice. All fees must be paid by EFT or via the pay online section of our website.
- 10.10. If the company is unable or unwilling to settle our fees, we reserve the right to seek payment from any individual or group company which is a party to the engagement, and we shall be entitled to enforce any sums due against such group company or individual.

10.11. You will be responsible for any fees which we incur arising from our reporting obligations under the Companies Act 2014; Criminal Justice (Theft and Fraud Offences) Act 2001; Criminal Justice Act 2011; Criminal Justice Act 2013 or the Taxes Consolidation Act 1997.

11. Quality of service

11.1. We will carry out the agreed instructions promptly and in a confidential and friendly manner in accordance with the principles of integrity, objectivity, professional competence, confidentiality and due care set out in the codes of practice of the Irish Taxation Institute and Chartered Accountants Ireland.

11.2. Good communication between you and us will guarantee the best outcome and you should please phone us, without delay, if you are unhappy with our service or wish to talk to us about how we could improve our service to you. However, if you still have a worry or complaint about any aspect of our service, we would like to hear from you formally and hopefully we will be able to resolve your concerns. In such a case you should contact Mairead Hennessy in writing outlining the nature of your concern or complaint and we will investigate the matter without delay and seek to address your concern or complaint. We want to ensure that your affairs are handled in the most efficient way possible. We undertake to look into any complaint you have carefully and promptly, and to 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 Chartered Accountants Ireland (www.charteredaccountants.ie).

11.3. You agree that you will not take action or commence any proceedings against us without first addressing your complaint to us.

12. Intellectual property rights and use of our name

12.1. We retain all intellectual property rights in any document or other materials prepared by us during the course of carrying out the engagement.

12.2. You are not permitted to use our name or trademarks in any statement or document you may issue unless our prior written consent has been obtained, except where such statements or documents are required to be made public in accordance with applicable law.

13. Severability

13.1. If any provision (or part of a provision) of this engagement letter is found by any court or administrative body of competent jurisdiction to be invalid, unenforceable or illegal, the other provisions shall remain in force. If any invalid, unenforceable or illegal provision would be valid, enforceable or legal if some part of it were deleted, the provision shall apply with whatever modification is necessary to give effect to the commercial intention of the parties.

14. Internal disputes within the Company

14.1. If we become aware of a dispute between the directors, shareholders or other parties connected with the ownership and management of the Company, the directors acknowledge that our client is the Company and we will not provide information or services to one party

without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the registered office for the attention of the directors. If conflicting advice, information or instructions are received from different directors in the business, we will refer the matter back to the board of directors and take no further action until the board has agreed the action to be taken.

15. Limitation of liability

- 15.1. Taxkey provides Irish taxation advice only and does not advise on legal matters or on foreign taxation issues.
- 15.2. Unless specifically agreed in writing, Taxkey will not be obliged to inform you of any legal or taxation changes in the future and there should be no expectation from you that the firm will maintain a "watching brief" for you in connection with advices given from time to time. Should the firm contact you specifically or generally in relation to developments in the law or taxation practice, such contact shall not alter the general limitation above.
- 15.3. Tax law can be ambiguous and open to more than one interpretation, and is frequently subject to change as a result of new laws (both Irish and EU), decisions of the Irish Courts, and changes in Revenue practice. There is a risk that Revenue and/or the Courts might, on future occasions, disagree with the interpretation placed on legislation by Taxkey, and it should be noted that Taxkey is not in a position to guarantee that its interpretation of tax law will be accepted by Revenue or the Courts.
- 15.4. We will endeavour to carry out the Services asked of us with reasonable skill and care. Unless otherwise agreed with you in advance in writing, our liability to you arising out of, or in connection with, our engagement (whether for breach of contract or of statutory duty, negligence, or otherwise) will be limited to three times the value of the fees received for the work in question.
- 15.5. Nothing in these terms shall limit our liability to you for fraud or fraudulent concealment or the extent that, under the applicable law, liability may not be limited.

16. Termination of engagement

- 16.1. Neither party to this Agreement shall be liable in any way for failure to perform, nor delay in performing, its obligations under the Terms if the failure or delay is due to a cause outside the reasonable control of the party that has failed to perform. In the event of any such occurrence, that party must notify the other as soon as reasonably practicable and that other party will have the option of immediately suspending or terminating this Agreement.
- 16.2. In the event that either party is in material or persistent breach of any of the Terms the other party may terminate the Agreement 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 satisfaction of the party not in default.
- 16.3. In the event that the one party compounds with or negotiates 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.

- 16.4. Subject to the following, either party may give 21 days notice of termination to the other party in writing. We shall be entitled to charge, and be paid, for Services rendered pursuant to the Agreement up to the date of termination, including expenses and disbursements reasonably incurred up to that time and the termination of the Agreement shall not operate to affect any provisions which either expressly (or by implication) survive such termination.

17. Professional rules and statutory obligations

- 17.1. We will observe and act in accordance with the Bye-laws and Regulations and Code of Ethics of the Institute and will accept instructions to act for you on this basis. [In particular you give us the authority to correct errors made by Revenue if we become aware of them.] We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements in our offices. The requirements are also available online at <https://www.charteredaccountants.ie/Professional-Standards/Bye-laws-and-Regulations>.

18. Reliance on advice

- 18.1. Our advice is limited to the scope of the instructions given by you to us. Further, our advice is given in reliance on information provided by you. Therefore, it is important that we receive clear, accurate and timely instructions from you. It is also important that we receive all the documentation and information that are relevant to the particular case for which you wish to receive advice. This applies on an ongoing basis as the matter develops. You must notify us promptly if any information provided by you is rendered untrue, unfair or misleading. If required, you must take all necessary steps to correct any communication or document issued which contains, refers to or is based upon such information.
- 18.2. As tax advice is complex, Taxkey suggests that formal written advice be secured in all cases. Any comments made in meetings or discussions are on an informal basis. As these enquiries may involve an immediate answer to a complicated problem in respect of which we may not have received full and accurate information, we shall have no liability to you in contract or tort for our answers. You should neither act nor refrain from acting on the basis of such answers unless they are confirmed in writing by Taxkey. It is the responsibility of the Client to secure written advice before taking any steps.
- 18.3. If Taxkey restates background information in a letter or report, it is the Client's responsibility to review the information for accuracy and to draw any inaccuracy to our attention, in case it has any impact on the taxation advice. In addition to this, if any assumptions are identified in the tax advice provided (in the main advice letter (including any appendix thereto) or advice email), it is the Client's responsibility to revert if any assumptions are not accurate. Taxkey will not be liable for any such loss or expense arising if advice that has been given on the basis of any assumption, clearly identified as such, is not accurate because the underlying assumption is incorrect.

- 18.4. Where we provide you with draft reports, letters and documents for consideration by you these will not constitute Taxkey's definitive view or conclusions which will be contained solely in the Practice's final report.
- 18.5. Any reports, letters, emails and other advice provided to the Client are for the Client's information only, and are limited to the matter in question. Such advice should not be relied upon by any other person or for any other transaction. In addition to this, advice should not be published or referred to in any other document without prior permission from Taxkey.

19. Indemnities

19.1 You agree to indemnify us:

- a) Against any and all losses, claims, costs, expenses, actions, demands, damages, liabilities or any other proceedings, incurred or suffered by us, including in respect of any claim by a third party (whether in contract, tort, or otherwise), arising from any breach by you or your obligations under this Agreement or by reason of any action we take in good faith;
- b) Against any and all losses, claims, costs, expenses, actions, demands, damages, liabilities and any other proceedings, incurred or suffered by us in respect of any claim by a third party (whether in contract, tort, or otherwise) from your use of our work product; and
- c) From any liabilities we may have to you or any third party as a result of reliance by us on any information provided by you or any of your representatives, which is false, misleading, incorrect or incomplete or as a result of the failure to provide information which was material information held in your possession or control.

19.2 The indemnities in this clause, will include all costs incurred by us in regard to such liability or claim, including legal costs, the time of Taxkey personnel and the costs of any expert engaged by us to assist in dealing with the claim or liability in any way.

20. Retention of papers

- 20.1. Taxkey's practice is to retain documents relating to client assignments for six years after the end of the year in which the relevant assignment occurred. After that time, all documents and papers held may be destroyed without reference to the client, unless separate arrangements have been agreed.
- 20.2. We will use and store data in electronic format where back up facilities may be located outside Ireland. By instructing us you agree that we are not responsible for the loss of, or corruption of, or unauthorised access to information by any off site/ cloud electronic storage service that we use or operating system that we use on a day to day basis. We will endeavour to make sure that the company(ies) we use is/are reputable and that our operating system has up to date anti-virus protections in place.

21. Timing of our services

- 21.1. If you provide us with all information and explanations on a timely basis in accordance with our requirements, we will plan to undertake the work within a reasonable period of time to meet any regulatory deadlines as advised to us. Failure to complete our services before any such regulatory deadline does not, of itself, mean that we are liable for any penalty or additional costs arising.

22. Employees

- 22.1. Having regard to our interest in limiting the personal liability and exposure to litigation of our members and employees, you agree not to bring any claims of any kind against any of our members or employees personally in relation to the performance of the Services unless the claim arises from the fraud, dishonesty or illegal acts of our members or employees (but this will not exclude or limit the liability of Taxkey for the acts or omissions of its members or employees performed within the scope of their authority or contract of employment as the case may be).

23. Email marketing

- 23.1. We may contact you from time to time for marketing purposes and retain your name and business email on GDPR compliant platforms such as mailchimp.
- 23.2. We may from time to time, send you tax bulletins and / or email notices on relevant tax issues that we believe may be of interest to you. This information will not be deemed advice specific to your business and therefore we recommend that specific advice be taken by you prior to applying the information provided in the bulletins and / or email notices.
- 23.3. In compliance with GDPR, you are fully entitled, at any time, to withdraw consent you're your details to be used for marketing purposes.

24. Assignment

- 24.1. You shall not assign the whole or any part of the benefit or in any way transfer the obligations contained in this Agreement, without obtaining our prior written consent.

25. Third Parties

- 25.1. No person other than the parties to this Agreement, their respective successors and assignees, shall have a right to enforce any of the Terms of this Agreement, except to the extent that the Terms expressly provide for such Act to apply to a particular term or terms.

SCHEDULE 2

DESCRIPTION OF PERSONAL DATA BEING PROCESSED

Categories of data

The Personal Data transferred may include the following categories of data:

Names, addresses, phone numbers, PPS numbers and financial data of Client's directors, employees, customers and other contractors.

Special categories of data

The Personal Data which may be transferred include the following special categories of data as required:

Some data regarding the health of clients and/or employees, their spouses, children and dependent relatives, personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership may be processed for the purposes of providing the agreed tax advisory services.

Processing operations

The Personal Data transferred will be subject to basic processing activities as required to deliver the agreed tax advisory services.

Security

Description of the technical and organisational security measures implemented by Taxkey:

Measures include: Electronic access controls, passwords, encryption, data backup, anti-virus software, physical access controls, management oversight