

Introduction

These terms and conditions ("Terms") apply to work undertaken for you by Business Advisory Accounting & Tax Services Limited ("BAS," "we," or "us"), including any Affiliates. The Terms will apply unless otherwise agreed in writing. "You" or "Client" refers to the individual or entity identified in the engagement letter. If you are a company or other corporate entity, we act solely for you, not for your shareholders, directors, or members unless expressly agreed in writing.

You confirm that any authorised representative must be appointed by all trustees (or their lawful delegate/replacement trustee) and may give instructions only to the extent permitted by the trust deed and applicable law. We may request written evidence of that authority.

These Terms, along with the Engagement Letter and any Appendices (collectively, "this Agreement"), govern all work undertaken. If there is conflict, the Engagement Letter and SOW prevail to the extent of the inconsistency.

Outsourcing and Use of Third-Party Contractors

We may utilise the services of third-party contractors or outsourced providers ("Affiliates"), including our bookkeeping team based in a separate company located in India, to assist with various aspects of your accounting work. The obligation to provide the services remains with us. These services may involve data processing, data entry, administrative tasks, and hosting data on cloud-based servers. Affiliates may access your data only to the extent necessary to perform the services. All data transfers will be conducted in accordance with our Privacy Policy, ensuring that your information is handled securely and in compliance with applicable data protection laws.

You consent to offshore processing for the purpose of providing services. We will require our offshore providers to protect information using safeguards comparable to NZ obligations via contractual terms and security controls.

Term

This Agreement will be effective from the commencement date stated in the Engagement Letter or, if no date is stated, from the date you accept the Engagement Letter. These Terms will remain in effect until modified by BAS in writing or terminated by either party with written notice, as detailed in the "Termination" section.

Services

We will provide the services specified in the engagement letter ("Services"). It is your responsibility to ensure the scope of services meets your needs. We will use reasonable commercial efforts to provide the Services in a timely and efficient manner, maintaining appropriate professional standards in accordance with the rules and ethical requirements of the Association of Chartered Certified Accountants (ACCA).

We are not responsible for verifying the accuracy or completeness of the information you provide. You are responsible for the maintenance of adequate accounting records, internal control structures, and the selection of appropriate accounting policies. You are solely responsible to users of the financial information we compile. You must review and approve final reports and understand the risks of signing statutory compliance documents as being true and correct.

Our engagement excludes investigating internal control weaknesses, errors, illegal acts, or other irregularities, including fraud or non-compliance. We will, however, inform you of such matters if they come to our attention.

Limitations on Issuing Reports

If, for any reason, we are unable to complete the compilation of your financial information, or if we consider the information to be misleading, inaccurate, or incomplete, we may refer to these matters within our compilation report. We also reserve the right, at our sole discretion, not to issue a report if we determine that the financial information is unsuitable for compilation. In such cases, we will notify you promptly and discuss the reasons for our decision.

Limitations on Scope of Services

- Our services do not constitute an audit or examination under New Zealand auditing standards, and we will not express an opinion on any financial statements or provide assurance on the achievability of prospective financial information. Our role is limited to compiling information based on the records you provide.
- Our engagement excludes the provision of legal advice or legal due diligence. We are not responsible for any changes in laws, regulations, or interpretations by government agencies that occur after the issuance of our report, whether or not they have retrospective effect. We are also not obligated to notify you of such changes.
- We are not responsible for the work of any other person or entity you engage to perform work in conjunction with our services.
- When the terms Examination, Compilation, Review, Opinion, Assurance, or Agreed Upon Procedures are used in reference to our services, they carry the meanings assigned by the professional standards of the Association of Chartered Certified Accountants.

Timetables and Staffing

We may report to you regularly and provide a completion date if necessary. Any timetables set are for planning and management purposes only and are not contractually binding unless otherwise agreed in writing. We reserve the right to allocate or replace personnel involved in your engagement, including executive staff, partners, and sub-contractors, with personnel of similar skills and qualifications.

Independence

Independence is not a requirement for a compilation engagement. If we are aware that we lack independence in relation to you, we will disclose this fact in our report. However, we do not undertake a comprehensive review to determine our independence. We will consider ourselves not independent if we participate in

management decisions regarding the compiled financial information or if any other factors affecting independence come to our attention.

Conflicts of interest

We are committed to identifying and managing any potential conflicts of interest. If we become aware of a conflict in our relationship with you (including any persons covered by this engagement letter) or between our relationship with you and another client, we will inform you promptly. Where conflicts are identified that cannot be managed in a way that adequately protects your interests, or where you do not consent to our proposed management approach, we may be unable to continue providing services to some or all parties covered by this engagement.

We reserve the right to act for other clients whose interests may differ from or be averse to yours, provided that we comply with our obligations regarding conflicts of interest and confidentiality. We will take reasonable steps to ensure that any confidential information obtained in the course of our work for you is not disclosed to other clients.

Reliance on our work

Any advice we provide will be based on our understanding of the statute, case law, and prevailing practice as of the date the advice is given. Subsequent changes in law, judicial decisions, or Inland Revenue Department policies may affect the conclusions reached in our advice. We are not responsible for updating advice after it has been provided unless specifically agreed in writing. This is particularly relevant for tax advice, as tax law is subject to frequent changes.

You should request confirmation of advice previously given if you intend to repeat a transaction or if an action, we advised on is delayed. We accept no liability for any outcomes arising from changes in the law or official interpretations that occur after the date of the advice.

Our policy is to provide written advice (which may include e-mail) if you wish to rely on it. Written advice will typically include a summary of the facts or background on which it is based. You must inform us if you believe the summary does not accurately reflect the facts, as this may impact the analysis and conclusions reached in the advice.

During the course of our Services, we may provide oral, draft, interim, or ad hoc advice, reports, or presentations. However, any written advice or final written report will take precedence. You should not rely on any oral, draft, interim, or ad hoc advice unless we have confirmed it in writing. We accept no liability for any advice provided in these preliminary forms. If you wish to rely on oral advice or an oral presentation, please notify us at the time, and we will issue a written confirmation.

You are free to accept or disregard any recommendations we provide. You will be solely responsible for all decisions related to the implementation of our recommendations. Should you choose not to implement our recommendations, you waive any right to claim a refund of fees paid. Our Services are intended solely for the addressee of the engagement letter and should not be relied upon by any other person, including management or advisers, in their personal capacities.

Disclosure of Our Work

The financial information we compile is intended for your internal use, including meeting income tax requirements, financial oversight, and management purposes. If there is any material change in the intended use or distribution of this information, you must notify us immediately. The Services are provided exclusively for your use, and we accept no responsibility to any third party for the contents of the financial information, statements, or reports prepared.

The financial statements should not be relied upon by any person without an audit or review engagement conducted. You may provide the financial statements to intended users (for example trustees, beneficiaries, lenders, advisers) provided the compilation report remains attached and the statements are not represented as audited. No third party may rely on our work without our written consent. Additionally, you may not use our name or any of our reports in connection with a prospectus, information memorandum, or any other public or private offer or marketing document without our prior written approval.

Non-Disclosure Rights

Tax advice may be subject to non-disclosure rights under the Tax Administration Act 1994, and in some cases, it may also be protected by legal privilege. Under these protections, the Inland Revenue cannot require you to disclose all tax advice provided. To preserve these rights, you should not disclose any tax advice to any other party, including the Commissioner of Inland Revenue or any of its officers, without first obtaining professional advice.

If the Inland Revenue requests documentation, you must seek advice on what is required to be disclosed. Disclosure to any person not covered by the non-disclosure rights may result in the loss of these protections. It is your responsibility to ensure that any disclosure is made in compliance with applicable legal requirements to maintain the non-disclosure rights. You remain responsible for complying with lawful IRD requests. We can advise on what is required to be disclosed.

Fees

We aim to ensure transparency in how our fees are calculated, when fees and disbursements will be invoiced, and our expectations for payment. Unless otherwise agreed in writing, our fees are based on hours worked at rates appropriate to the complexity and expertise required for the work. Factors considered in our fee calculation include:

- The amount of time spent on the matter.
- The level of expertise and responsibility necessary for the services.
- The significance of the matter to you and the outcomes obtained.

- The need for priority work or deadlines that affect scheduling.
- The intricacy of the issues and the work's uniqueness.
- The number of documents prepared and reviewed.
- The reasonable costs associated with operating a professional practice.

Estimates, Fixed Prices, and Annual Fee Revisions

We may provide a fixed price or estimate for well-defined tasks or projects. Any fixed price will be binding in accordance with the terms of a Price Agreement. Estimates are guidelines only and do not constitute a fixed fee. Estimates may be adjusted by up to ten percent (10%) to account for unforeseen factors. If a significant variance is expected, we will notify you promptly.

Our fees are generally reviewed annually on 1 April and may increase by approximately five percent (5%). However, if a fixed price has been agreed upon in writing for a specific engagement, that fee will remain fixed for the duration of the engagement.

Invoicing Practices

To avoid unexpected or large invoices, we follow these invoicing practices:

- **Hourly Basis for Most Work:** We typically bill for accounting services based on hourly rates, with estimates provided upon request. We do not impose a fee cap unless specifically agreed.
- **Regular Invoicing:** Invoices are issued when a job is completed or at month-end, to avoid large amounts accumulating.
- **Comprehensive Narration:** Invoices will include detailed descriptions of the work performed or services provided.
- **Fixed Fee Arrangements:** When agreed in writing, specific assignments can be performed for a fixed fee. In such cases, a deposit of fifty percent (50%) of the fixed fee is required upfront, with the balance due upon completion.

Additional Costs and Disbursements

In addition to fees, you agree to pay reasonable disbursements that may include:

- **Administrative Costs:** A service charge, typically up to four percent (4%) of the invoice amount (maximum of \$40 per invoice), for office supplies, postage, telecommunications, and computer consumables.
- **Travel Expenses:** Billed at prevailing IRD mileage rates per kilometre, or actual costs incurred for necessary travel.
- **Legal and Professional Expenses:** Fees incurred in complying with or challenging legally enforceable notices or demands issued by government agencies, courts, or third parties in connection with the services.

Invoices

Invoices are generally payable within seven (7) days of issue unless otherwise stated on the invoice at our discretion. If Services are delayed, suspended, or stalled due to your actions, inactions, or failure to provide timely information, we may issue progress invoices for work undertaken to date.

Late Payments and Enforcement Actions

If your account remains unpaid and there is no satisfactory explanation for non-payment, we may take one or more of the following actions:

- **Interest on Overdue Amounts:** Charge interest on overdue amounts at a rate of fifteen percent (15%) above the Reserve Bank of New Zealand's cash rate as of the invoice due date, or such other rate as may be specified in the Engagement Letter.
- **Late Payment Fee:** A late payment fee of \$25.00 will be added if payment is not received within seven (7) days of the due date. This fee is not a penalty. It reflects the administrative cost of monitoring accounts, issuing reminders, reconciling payments, and following up overdue invoices.
- **Debt Recovery Proceedings:** Initiate legal proceedings to recover the amount owed, plus any default interest and collection costs incurred. It is our policy to commence legal proceedings if fees remain unpaid for twenty-one (21) working days unless a payment arrangement is approved by us. All costs associated with recovering the debt, including debt collection fees and legal expenses, will be payable by you upon demand.
- **Cessation of Services:** Suspend or cease providing further services, including postponing the filing of tax returns or withholding your papers and files until all outstanding amounts are paid in full.

Invoices Addressed to Third Parties

If we agree to address an invoice to a third party, you will remain responsible for payment if the third party fails to settle the invoice.

Payment Discussions and Disputes

We are open to discussing the amount of any invoice with you. If you have any questions or concerns about an invoice, please contact the person responsible for managing your matter as soon as possible.

Client Money and Tax Refunds

We maintain a trust account for handling client monies on your behalf. We will only accept funds into our trust account if you have provided a written trust account authority letter detailing the specific authority granted to us in relation to those funds.

We may need to conduct further client due diligence to comply with our obligations under the Anti-Money Laundering and Countering Financing of Terrorism Act. If the required information is not provided, we may be unable to process the transaction.

You grant us general authority to deposit funds belonging to you, including income tax and GST refunds, into our trust account. Funds held in the trust account will be managed in accordance with the rules of the Association of Chartered Certified Accountants (ACCA) and the relevant professional standards issued by ACCA. To the extent permitted by those rules and standards, we may apply funds held in trust towards settling amounts owed by you to us.

Information

You agree to promptly provide accurate and complete information reasonably required for the proper performance of the Services, including access to relevant staff, records, information technology, systems, and premises. We will rely on the accuracy of the information provided by you, or by others on your behalf, and are under no obligation to independently verify it.

If any information you provide becomes untrue, inaccurate, or misleading, you must notify us immediately. Where necessary, you must take all steps to correct any communication or document issued that contains, refers to, or is based on such information.

Information made available by you, or by others on your behalf, to any of our personnel who are not engaged in providing the Services will not be considered available to those working on your matter. We have no duty to disclose information to you unless it is actually known by the personnel assigned to your engagement, even if the information may be relevant.

External Information

In advising you, we may rely on, or provide, external information or public records (e.g., information from government agencies or public registers). While we make reasonable efforts to use reliable sources, such information may not always be accurate, complete, or up to date.

We do not accept responsibility and will not be liable for any direct or indirect damage or loss resulting from errors, omissions, or inaccuracies in external information or public records. You should consider verifying any critical information from external sources independently.

Anti-Money Laundering and Countering Financing Terrorism Act 2009

From 1 October 2018, New Zealand accounting practices became subject to the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 ("AML/CFT Act"). Under this legislation, we are required to conduct customer due diligence (CDD) before providing certain services. We are not permitted to act, or continue to act, for clients unless this due diligence has been completed to a satisfactory standard.

Accordingly, we may be required to verify your identity and (where relevant) your source of funds or wealth. We may also need to identify beneficial owners, directors, trustees, or other associated persons. You agree to provide any documents or information reasonably requested for these purposes. We may also conduct checks with external databases or government registers, as required.

We are also subject to ongoing monitoring obligations, which may require us to update our records periodically and reassess your risk profile during the course of our engagement.

You acknowledge that under the AML/CFT Act, we may be legally required to file a suspicious activity report with the Financial Intelligence Unit (FIU) without notifying you. In such cases, we are not permitted to inform you that a report has been filed.

We reserve the right to suspend or terminate this engagement if you do not provide the required documentation, or if your risk profile exceeds our acceptable thresholds under the AML/CFT Act.

Liability limitation

Our liability to you for any net losses, damages, costs, or expenses ("losses") arising from our gross negligence or wilful default will be limited as follows:

Exclusions from Liability

- We will not be liable for losses resulting from false, misleading, incorrect, or incomplete information or documentation provided by you, reliance on your instructions, or the acts or omissions of any person other than BAS.
- We will not be liable for accidental, incidental, indirect, special, punitive, or consequential damages, including loss of profits or savings, even if we have been advised of, knew, or should have known about the possibility of such losses.
- We accept no liability for statements, representations, guarantees, conditions, or warranties ("representations") arising from oral or written communications not expressly included in this Agreement. Any implied representations or duties to exercise reasonable care or skill are expressly excluded.

Aggregate Liability Cap

- The total liability of BAS, whether to you or any third party and regardless of the legal basis (contract, tort, or otherwise), for losses arising from or connected with this engagement, will not exceed two (2) times the fees paid under this engagement letter.
- If the Services are provided over more than one financial year, the liability cap will be based on the fees paid in the financial year when the act or omission occurred.

General Limitation of Liability

- Our liability for all loss or damage suffered by you, whether direct or special, will be limited to the amount of professional fees paid for the Services, or another maximum amount stated in the Engagement Letter.
- You agree to release us from any claims relating to the Services to the extent that such claims exceed the agreed liability cap.

Time Limit for Claims

- Any claims against us must be formally commenced within 12 months after you become aware (or reasonably should have become aware) of the fact giving rise to the claim, and no later than two years after the alleged breach or cause of action arises.

Allocation Among Multiple Clients

- Where this Agreement applies to multiple clients, the liability limitation will be allocated among the clients. Such allocation is to be determined by the clients themselves.

Exclusive Recourse Against BAS

- You agree to seek recourse only from BAS or our insurance for any obligations or liabilities arising under this Agreement. None of our Affiliates, officers, partners, or personnel will be liable for our obligations to you. You will not pursue any claims against such persons to enforce your rights under this Agreement.

Benefit for Third Parties Under the Contract and Commercial Law Act 2017

- This liability limitation is intended to benefit and be enforceable by the persons described above, as permitted under the Contract and Commercial Law Act 2017. This clause may be amended without the consent of those persons.

Equitable Sharing of Liability

Subject to the maximum aggregate liability specified in the "Liability Limitation" clause, our liability will be limited to the proportion of the total damage or loss for which we are directly responsible. Each party will bear only that portion of any loss or damage that is proportionate to the extent of its contribution to the cause of the loss or damage.

In determining our share of responsibility, consideration will also be given to any loss or damage that can reasonably be attributed to a third party. These terms do not affect the rights, obligations, or remedies of the parties under the Contributory Negligence Act 1947 or the Law Reform Act 1936.

Indemnity

You agree to indemnify us in the following circumstances:

Breach of Obligations or Actions Taken in Good Faith

You will indemnify us against all losses, claims, costs, expenses, actions, demands, damages, liabilities, or any other proceedings incurred or suffered by us, including third-party claims (whether in contract, tort, or otherwise), arising from any breach of your obligations under this Agreement or resulting from any action we take in good faith.

Use of Our Work Product

You will indemnify us against all losses, claims, costs, expenses, actions, demands, damages, liabilities, or other proceedings arising from any claim made by a third party (whether in contract, tort, or otherwise) related to your use of our work product.

Provision of False or Misleading Information

You will indemnify us against any liabilities to you or any third party arising from our reliance on information provided by you or your representatives, where such information is false, misleading, incorrect, or incomplete, or due to the failure to provide material information within your possession or control.

The indemnities provided in this clause will cover all costs incurred by us in connection with such liabilities or claims, including legal costs, the time of BAS personnel, and the fees of any experts engaged to assist in addressing the claim or liability.

Confidentiality

The conduct of this engagement complies with the professional standards, rules, and ethical requirements of the Association of Chartered Certified Accountants (ACCA). Information obtained during this engagement is subject to confidentiality obligations, in addition to the requirements under the Privacy Act 2020. We will not disclose your information to third parties without your express consent, except where disclosure is required by law or professional obligations.

As members of ACCA, we are bound by the disciplinary procedures and rules of ACCA, which include practice review requirements to monitor compliance with professional standards. These procedures may require us to disclose client information, work papers, and files to ACCA, its reviewers, or its disciplinary bodies. By engaging us, you acknowledge that such disclosures may be required. We assure you that the same standards of confidentiality that we adhere to apply equally to ACCA reviewers.

You agree not to disclose any confidential information about us, including our concepts, techniques, or proprietary methodologies, unless legally required. Where appropriate, we may refer to the work performed for you in internal and external promotional materials, provided we have your permission. Unless you explicitly prohibit it, we may also reference our work for you in proposals or similar submissions to prospective clients.

Use of Personal Information

BAS may use your personal information to continually improve the range of value-added products and services we offer, such as data analytics, data forensics, business intelligence, and benchmarking. When using and sharing your personal information, BAS will take all practical steps to ensure it is de-identified and aggregated to protect your privacy.

Your personal information and any resulting products and services will be used solely for the benefit of BAS clients. BAS will not sell, trade, or permit third parties to use your identifiable personal information.

Disclosure Limitations

BAS will not disclose any identifiable confidential information obtained during professional work unless legally required or when there is a professional right or duty to disclose.

Ownership and Destruction of Working Papers

Any material that you provide to us during the engagement remains your property and will be returned to you upon completion of the engagement. Work papers, reports, and documents that we create during the course of providing the Services are our property.

However, if your affairs are later managed by another Chartered Accountant, we will, in accordance with the Code of Ethics, make available essential information regarding your affairs to enable the new accountant to perform the services we previously provided.

Retention and Use of Personal Information

Our work may involve the collection of personal information relevant or incidental to the engagement. Such information will be retained at our offices for as long as it remains relevant to the engagement and will only be used or disclosed for purposes related to the engagement, except where otherwise specified in this Agreement. Individuals have the right to access any personal information held about them and may request corrections if necessary.

Authority to Communicate with Third Parties

By signing this engagement letter, you authorise us to communicate with and obtain information from third parties, including the Inland Revenue Department, as needed for the proper performance of the engagement.

Storage and Destruction of Records

Tax records and other documents held on your behalf will be stored for a period of seven (7) years after the applicable balance date. At the end of this period, unless you instruct us to return the information to you, the records will be securely destroyed using a document destruction service.

Intellectual Property Rights

All intellectual property rights in documentation, systems, materials, methodologies, processes, tools, working papers, and reports utilized or created by BAS in the course of providing the Services shall remain vested in BAS. This includes any intellectual property developed during the engagement.

Subject to confidentiality obligations, BAS may use any spreadsheet, database, system, technique, methodology, idea, concept, information, or know-how developed during the engagement as we deem appropriate, including for use with other clients, without any obligation to account to you.

In cases where documentation or software has been specifically prepared for you, BAS may retain a copy upon the termination or completion of the engagement as a professional record of our involvement.

Communication

During the performance of the Services, we may send messages and documents electronically. You acknowledge that electronic communication involves risks, including the possibility of inadvertent misdirection, interception, or non-delivery of confidential material. If you do not consent to the use of electronic communication, you must notify us in writing.

We will not accept responsibility or liability for any damage or loss arising from the interception, corruption, unauthorized copying, recording, reading, or interference with electronic communications, nor for any delay or non-delivery of documents, or any damage caused by a virus or malware contained in electronic communications. It is your responsibility to ensure your systems are adequately protected.

Marketing Communications

We may send you electronic newsletters and invitations to seminars that we believe will be of interest to you. If you prefer not to receive such communications, please notify us, and we will remove you from our distribution list.

Other Engagements

Nothing in this Agreement prevents BAS from providing services to other clients. We will take reasonable steps to ensure that each client's confidential information is protected and not disclosed to others. This Agreement is separate from any other engagements we may perform for you or other clients, and we have no obligation to utilise knowledge gained from other engagements when performing the Services under this Agreement.

By entering into this Agreement, BAS does not assume any responsibility to you regarding reports, opinions, or other work provided under separate engagements, including statutory audit reports, or services performed for other clients, whether or not those clients are related to the Services under this Agreement.

Circumstances Outside the Parties' Control

Neither party will be liable for any failure to fulfill obligations caused by circumstances beyond their reasonable control. This includes, but is not limited to, natural disasters, acts of government, war, terrorism, labour disputes, and technical failures. Each party will notify the other promptly if such a circumstance arises and take reasonable steps to mitigate the impact.

Assignment

Neither party may assign, transfer, charge, or otherwise deal with its rights or obligations under this Agreement without the prior written consent of the other party. However, either party may transfer its rights and obligations to a partnership or legal entity that is authorised to take over all or part of its business.

Resolving Disputes

If you have concerns about the Services or wish to make a complaint, please contact us. We will promptly investigate any complaints and work to resolve the issues as quickly as possible.

In the event of a dispute, or if fees remain unpaid beyond the due date, we reserve the right to suspend the provision of the Services until the dispute is resolved or the outstanding fees are paid. The suspension of Services does not affect your obligation to pay for Services rendered up to the date of suspension.

This Agreement is governed by New Zealand law. Both parties agree to first attempt to resolve any disputes arising under this Agreement through good faith discussions. If a resolution cannot be reached, the parties will then proceed to mediation before resorting to litigation.

Mediation and Litigation

If the parties are unable to resolve the dispute through discussions, they will submit the matter to mediation before initiating any legal proceedings. Mediation will be conducted in New Zealand, and both parties agree to use all reasonable efforts to resolve the dispute in good faith.

In the case of a fee dispute that cannot be resolved amicably, both parties agree to refer the matter to an independent dispute resolution service specialising in fee disputes before resorting to litigation.

All legal proceedings arising from this Agreement will be subject to the exclusive jurisdiction of the Courts of New Zealand.

Variation

No variation of this Agreement will be valid unless it is confirmed in writing by the authorised signatories of both parties after the date of the Engagement Letter. However, we may amend these Terms, and any such amended Terms will apply to any new engagements entered into after we have notified you of the changes.

Termination and Assignment

If either party commits a breach of this Agreement or fails to remedy the breach within fourteen (14) days of receiving written notice, the non-breaching party may terminate this Agreement by providing written notice. This termination is without prejudice to any other rights the non-breaching party may have under the circumstances.

For early termination in accordance with the "Early Termination" clause, the notice period and any associated fees will apply. This Agreement may also be terminated by either party with no less than twenty-one (21) days' written notice, unless otherwise specified under the "Early Termination" provision. Immediate termination is permitted under the following conditions:

- A conflict of interest arises that cannot be resolved.
- You fail to cooperate with us in performing the Services.
- We have reason to believe you have provided misleading or materially inaccurate information.

Termination does not affect accrued rights or obligations up to the termination date. In addition to fees for completed work, any early termination fees outlined in the "Early Termination" clause must be paid.

You may not assign or transfer any rights or obligations without prior written consent. Documents held by us must be transferred if legally required, before termination, unless otherwise agreed.

Entire Agreement

These Terms, together with the Engagement Letter and any Price Agreement, constitute the entire agreement between the parties regarding the matters covered. This Agreement supersedes all prior understandings, agreements, and communications, whether written or oral, related to these matters.

Partial Invalidity

If any provision of this Agreement is found to be invalid or unenforceable, that provision will be considered deleted. The invalidity or unenforceability of that provision will not affect the validity of the remaining provisions, which will continue in full force and effect to the extent permitted by law. Any necessary modifications will be made to ensure the continued enforceability of the Agreement.

Definitions

Unless defined elsewhere in these Terms, the following words and expressions have the meanings set out below:

- **Affiliate:** Means any entity or person that, directly or indirectly, controls, is controlled by, or is under common control with a party to this Agreement.
- **Agreement:** Refers to these Terms, the Engagement Letter, any Appendices, and any Price Agreement collectively, which together form the entire contract between the parties.
- **Appendices:** Refers to the appendices or attachments included with the Engagement Letter.
- **Client:** Means you, along with any entities or group companies you instruct us to act for under this Agreement.
- **Confidential Information:** Refers to any information disclosed by either party to the other that is identified as confidential or should reasonably be considered confidential, including business, financial, technical, or other proprietary information.
- **Effective Date:** The date on which the Engagement Letter is signed or, if not signed, the date on which the Services are first provided, as applicable.
- **Fees:** Means the charges payable by the Client for the Services, as set out in the Engagement Letter or Price Agreement.
- **Intellectual Property:** Refers to all intellectual property rights, including copyrights, trademarks, trade secrets, patents, and any other proprietary rights, as well as any related documentation or materials used in providing the Services.
- **Personnel:** Includes principals, employees, consultants, and contractors who are involved in providing the Services.
- **Price Agreement:** An agreement that specifies the provision of services at a fixed price, expressly stated to be a fixed price arrangement.
- **Services:** Refers to the services described in the Engagement Letter.
- **Third Party:** Any person or entity that is not a party to this Agreement.