

TERMS OF BUSINESS

In these Terms of Business, references to “the Firm” are references to Rosetta Tax Ltd. Whenever the Firm is instructed by you, these terms of business will apply unless otherwise agreed in writing by one of our partners.

<u>Table of contents:</u>	<u>page</u>
The team	2
The services	2
Instructing third parties	2
Our fees	3
Expenses	3
Billing and payment	3
Costs in relation to contentious matters	4
Interest and return of client money	4
Conflicts	5
Money laundering	5
Confidentiality, privilege and intellectual property	5
Data protection and marketing	6
Responsibility for advice and limitation of liability	7
Termination of our services	8
Storage of documents	8
Feedback, complaints procedure and insurance	8
Financial Services	9
Insider lists	9
Law and jurisdiction	9
Rosetta Tax regulatory status	10
Final provisions	10

1. The team

- 1.1. The Client Relationship Partner named in the engagement letter agreed with you (the “Engagement Letter”) will be responsible for liaising with you on all the matters we undertake for you.
- 1.2. At the outset of a new matter we will discuss resourcing with you and will agree which partners and other fee earners will handle your work. If during the course of a matter resourcing needs to be readdressed we will discuss that with you.

2. The services

- 2.1. When instructed on a new matter, we will:
 - 2.1.1. agree with you the scope of our remit. This may be varied, by agreement, during the course of the matter;
 - 2.1.2. discuss with you the information which we require in order to help you to achieve your goals. We will need you and any other professional advisers who are also engaged on the matter to provide us with accurate information promptly. Failure to provide us with complete, accurate and timely information and instructions on an ongoing basis during the course of our work on the matter may result in loss being caused to you for which we will not be responsible. If you are unsure as to whether something is relevant, please inform us and we can advise you accordingly;
 - 2.1.3. discuss with you the format and timescale for the provision of our advice and/or documentation (together, “Work Product”). The nature of any specific circumstances accompanying your instructions will necessarily affect the format and content of our Work Product. For example, if you ask us to report to you in an abbreviated format or timescale, you will not necessarily receive all the information or as much detailed advice as you would otherwise have received; and
 - 2.1.4. discuss with you your preferred method of communication. Unless agreed otherwise, our partners, directors, officers, consultants (including corporate entities) or employees (“Staff”) may send information by email. Use of email carries certain risks including non-delivery, delays, data corruption, interception, transfer of viruses, loss of confidentiality and of privilege. We do not accept any liability for loss resulting from the use of email for communication. If you require us to put enhanced security measures in place in respect of our email communications relating to your matters, please let us know. Inherent in the nature of email is the possibility of impersonation. If you are in any doubt as to whether an email purporting to come from us is genuine, please contact the person named as sender by another means.
- 2.2. Unless you instruct us to the contrary we may from time to time contact and take instructions or advice from your staff and your other advisers who we reasonably believe to be involved in the relevant matter and able to assist us in the provision of our services to you.
- 2.3. Except to such extent as may be expressly agreed between us in writing, you will instruct us separately in relation to each matter where we provide advice or services and, therefore, you do not engage us on a permanent basis.
- 2.4. We only advise on the laws in which we are entitled to practise. Our Work Product will be based on our interpretation of the law and practice at the time the Work Product is provided. Unless specifically agreed otherwise in writing, we are not under any duty to review and/or update our Work Product in respect of any subsequent changes in the law or practice.

3. Instructing third parties

- 3.1. If you ask us to select a foreign lawyer or other professional on your behalf other than the Firm, unless agreed otherwise:

- 3.1.1. we will use reasonable care in selecting them but we shall not be responsible for any actions, omissions, errors or deficiencies in their work;
- 3.1.2. we will instruct them on your behalf, you will be their client and you will be responsible for payment of their fees and expenses. If we pay their fees or expenses, we will invoice you for them and payment will be due in accordance with paragraph 6 of these terms of business; and
- 3.1.3. any advice or other services provided by them shall be provided to you subject to their terms of business.

4. Our fees

- 4.1. When instructed on a new matter we will agree the basis of our fees with you. Unless we agree alternative charging arrangements, our fees will be calculated primarily by reference to the amount of time spent on the matter and the level of experience of those involved. Our fees may be adjusted to reflect the nature and importance of a matter. Our fees may include time spent travelling in connection with your matter, unless the time is used to work on another client's matter.
- 4.2. Estimates are given only as a guide and should not be regarded as a firm quotation unless expressly stated to be such. All estimates given are exclusive of prevailing taxes.
- 4.3. Our hourly rates are normally reviewed with effect from 1 January each year, and any changes will be notified to you.
- 4.4. We may require you to provide a payment on account of anticipated fees and expenses. A payment on account is not an estimate or fixing of costs. Our total costs may be greater than the payment on account.

5. Expenses

- 5.1. We will often incur expenses or disbursements (such as travel, accommodation, transcripts, translations, investigators, court fees, certain conference calls and other similar expenses) on your behalf in the course of a matter. VAT is payable on certain disbursements. Expenses and disbursements may be incurred without your prior approval.
- 5.2. We may also charge you (at our standard rates from time to time) for other services such as hosting an on-line data or deal room, transaction bibles, other document production or printing, file administration and bank transfers. The current rates are available on request.
- 5.3. We may sometimes be required to give a binding commitment to pay an amount of money on your behalf in relation to a matter. We will not give such a commitment unless the relevant amount is paid to us in advance, or without your prior approval

6. Billing and payment

- 6.1. We will usually send you bills on a regular basis throughout the course of a matter. We may issue separate bills in respect of expenses incurred on your behalf.
- 6.2. If you are required by the law of any country to deduct any amount from a bill, you must pay an additional amount to us so as to ensure that we receive the amount which we would have otherwise received.
- 6.3. Unless we expressly agree other arrangements with you, when we are instructed on a matter by or on behalf of more than one person, each person or company for whom we act will be jointly and severally liable for payment of the full amount of our fees, expenses and any prevailing taxes.
- 6.4. If, pursuant to a court order, arbitrator's award or by arrangement, a third party is liable to pay any of our charges, we are only able to issue tax invoices to you and not to the third party. In such

circumstances, you will remain liable for: (a) any prevailing taxes in respect of our charges; and (b) for any charges to the extent that the third party does not pay our bill in full.

- 6.5. If our services are subject to prevailing taxes, you must indemnify us fully on demand for any interest, penalties or legal costs which we incur as a result of any incorrect information in relation to your tax status, which you have provided.
- 6.6. If we agree to use an "e-billing" service, you acknowledge that the e-bills will replace your paper bill. You consent to our transferring information to a third party provider on your behalf. We accept no responsibility for any such provider and cannot guarantee that e-billing will be uninterrupted or error free. You agree that if there is a fault with e-billing or if applicable rules and law so require we may send paper bills.
- 6.7. Payment is due within 14 days of delivery of our bill. If you have a query on a bill, you should raise it promptly with the partner responsible for the matter, or your Client Relationship Partner.
- 6.8. If a bill is not paid in full within one month, we reserve the right to charge interest on the outstanding amount of the bill except where (or to the extent that) to do so would be contrary to applicable local laws. Such interest shall be calculated on a daily basis at a rate of 5% above the London Interbank Offered Rate (LIBOR) from time to time. Interest will accrue from one month after the date of delivery of the bill to the date of payment and shall be payable on demand.
- 6.9. If a bill is overdue for payment we may suspend, or terminate in accordance with paragraph 14.2 of these terms of business, the provision of any services to you (and others on whose behalf you have instructed us) and retain any documents, papers and other materials belonging to you and such others, in each case regardless of the matter to which they relate

7. Costs in relation to contentious matters

- 7.1. You will remain responsible for payment of our bills irrespective of the outcome of any contentious matter.
- 7.2. Any money recovered from a third party will be applied against any outstanding bills and any interest on them. Please note that in England and certain other jurisdictions:
 - 7.2.1. the court or tribunal has ultimate discretion to award costs in any manner it sees fit both during and at the conclusion of the case;
 - 7.2.2. even if you are successful and you are awarded costs, it is most unlikely that these will cover all of your costs and there is a risk that the third party will not be able to pay the judgment sum/arbitral award or the costs;
 - 7.2.3. if all or part of your costs or a third party's costs have to be assessed, we will incur further costs on your account which you will be required to pay. These costs may not be recoverable from the third party; and
 - 7.2.4. if you are unsuccessful in whole or in part you may be ordered to pay another's costs, including any insurance premium. These costs are payable in addition to our charges.

8. Interest and return of client money

- 8.1. Unless specifically agreed otherwise, we pay sums in lieu of interest on any monies held on behalf of our clients, except where to do so would be contrary to applicable local laws. Such amounts are paid on matter closure or on request. Interest rates are based on published instant access rates of major retail clearing banks. Interest is applied when the sum accrued exceeds £20, or the relevant local currency equivalent.

- 8.2. Upon matter closure and payment of our outstanding bills, we will make reasonable attempts to return any monies held by us on your behalf. If we are unable to return such funds, you agree that we may donate the monies to a charity of our choice

9. Conflicts

- 9.1. We have procedures in place to prevent our acting for clients in situations of a legal or regulatory conflict of interests. If you are aware, or become aware, of a possible conflict, please alert the partner responsible for the matter, or your Client Relationship Partner, immediately. Occasionally a conflict of interest may only become apparent after we have commenced acting for you on a matter. In such an event: (a) subject to our duty of confidentiality we will notify you and may be obliged to terminate our engagement in relation to the particular matter; and (b) you agree that we will be free, taking account of applicable rules and law, best practice and your and any other concerned client's interests and wishes, to decide whether to act for both clients, for one, or for neither.
- 9.2. Except where otherwise agreed with you in writing, if you have not instructed us on a particular matter, we may accept an engagement in relation to that matter from another client (including clients whom you may regard as competitors), where applicable rules and law allow.
- 9.3. In certain cases, more than one of our clients may actually or potentially be interested in the same subject matter of a transaction, or be competing for the same asset (e.g. the acquisition of an entity being put up for sale by auction or a tender for a contract). In such cases, you agree that we are free to act for more than one client, to the extent permitted by and in accordance with applicable rules and law

10. Money laundering

- 10.1. We are obliged to obtain and retain satisfactory evidence of the identity of our clients and sometimes people related to them.
- 10.2. We take a risk-based and proportionate approach to client identification for anti-money laundering purposes. In some circumstances, we may need to: (a) obtain original documents; (b) verify the information you provide; and (c) use corporate, personal and/or confidential information to verify identity through electronic data sources. From time to time we may need you to provide up-to-date evidence of identity.
- 10.3. You must provide such documents to us promptly on request. If satisfactory information or documentation is not provided promptly, we may not be able to act, or to continue to act, for you.
- 10.4. Our client identification process is handled by the Firm with assistance from Lexis Nexis, who will therefore have access to your corporate, personal and/or confidential information.
- 10.5. We do not accept payments in cash whether for our fees and expenses or otherwise. We will not accept funds from any source unless the source has previously been identified to our satisfaction. If payment is made in breach of this provision, the funds will usually be frozen and not applied to the transaction, pending receipt of consent from the appropriate authorities.
- 10.6. We will not make payments to anyone other than you except when this is a necessary aspect of the transaction, and then only with your instructions

11. Confidentiality, privilege and intellectual property

- 11.1. We will protect the confidentiality of the information that we receive in connection with you and your matters and will not disclose it or our advice (for which you may be entitled to the benefit of legal professional privilege), without your prior consent, to any other person except in certain circumstances, including, but not limited to: (a) your staff and other professional advisers who you identify to us or who we reasonably believe to be involved in the relevant matter; (b) where disclosure

is required by applicable rules or law or any regulatory authority; (c) to the extent that such information enters, or has entered, the public domain; (d) to our auditors or other professional advisers for legal, regulatory and compliance purposes; (e) to successors in title to the Firm; and (f) to select third parties, such as identity checking, translation, reprographics or word processing agencies engaged by the Firm. Where select third parties are engaged, we will put in place appropriate confidentiality agreements requiring them to treat your information as confidential. Subject to the exceptions set out above our use of the information which you provide is subject to your instructions, your privilege in the advice which we give to you, applicable data protection laws and our duty of confidentiality.

- 11.2. You agree that we shall have no obligation to disclose to you or to use for your benefit any information in our possession from time to time in respect of which we owe a duty of confidentiality to another person. You also agree that the fact that we hold confidential information relating to you or your business will not prevent our acting for other clients to whom that information might be material, whether or not you remain our client at the relevant time. We will protect your confidential information for the duration of the matter to which that information might be material, as required by applicable rules and law.
- 11.3. We are required to maintain professional indemnity insurance cover. The insurance provided to us requires us to notify insurers of claims (meaning a situation where you have brought a claim against us or where you have indicated that you consider that we were at fault and intend to claim for your loss against us) and relevant circumstances (meaning a situation where we consider that an error might have occurred on our part, but where you have not yet made any claim). It is in your interests as well as ours for insurers to be advised of such situations as soon as possible and in detail, and to the extent necessary for such purpose you permit us to disclose any privileged or confidential documentation and other information to our insurers and/or insurance brokers and their professional advisers.
- 11.4. The copyright and any other intellectual property rights in any of our original documents and other materials belongs to us. We grant you the non-exclusive, non-transferable, non-sublicensable right to use our Work Product for the purposes of the relevant matter, including the right to make copies of and to edit such Work Product. You must obtain our explicit consent for any other use. Unless agreed otherwise, we may archive copies of documents and other material in our internal databases of legal information and may use them for internal training and in the course of acting for other clients, subject to our duty of confidence to you.

12. Data protection and marketing

- 12.1. We will comply with applicable data protection or privacy laws ("Privacy Laws"). Please see our privacy policy statement at www.rosettatax.com for further information. We may from time to time send Persons (as defined in 12.2 below) information that we think might be of interest to you. If the Person concerned does not wish to receive this please notify us in accordance with our privacy policy.
- 12.2. Any personal data that we receive about you or your staff, or from you about other individuals (together "Persons"), may be processed by us for the purpose of performing our contract with you for the provision of legal services and all related functions including but not limited to the publication of business development material, such as pitches and/or deal credentials. Such personal data: (a) may be accessed and used by the Firm in jurisdictions whose data protection laws may not be as comprehensive as those in the jurisdiction where you are located; and (b) may also need to be transferred to authorities and regulators in any jurisdiction and to third parties such as our auditors, our insurers or our bankers for accounting or legal, regulatory and compliance purposes, or to those who process information for us.
- 12.3. An individual may have the right under applicable Privacy Laws to request access to, and to request correction of, his/her personal data. If we are required to provide personal data in response to a request from a Person whose data we hold in connection with matters on which we are acting or have acted for you, the work involved in providing that data will be treated as part of our services to you.

- 12.4. By submitting any Person's personal data, you agree to the transfer, storing and processing described in this paragraph and confirm that you have the authority to signify agreement on the Person's behalf. We understand the obligations on us to provide a secure environment and we seek to ensure that your data is treated securely and in accordance with our privacy policy statement. Similarly, you agree that personal data and confidential information which you receive from us in connection with a matter will be treated by you as confidential and used solely for the purposes of that matter.
- 12.5. We may monitor incoming and outgoing email, telephone and similar communications to ensure compliance with applicable rules and law and our internal policies, and we may record telephone calls for compliance and risk management purposes and to assist in the efficient provision of our services to you. You agree to ensure that all Persons contacting us on your behalf during the course of a matter are informed of, and agree to, this.
- 12.6. You agree that we may disclose that you are a client of ours. Once details of a matter are in the public domain (otherwise than as a result of an unauthorised disclosure by any party), we may disclose that we acted for you and the general nature of the work undertaken. Disclosures of this kind will be made principally for pitches and promotional purposes. You may revoke your agreement given in this paragraph 12.6 in writing at any time without giving reasons.

13. Responsibility for advice and limitation of liability

- 13.1. The Firm (rather than its Staff) will provide advice and services to you, and they alone will be responsible for the performance of the contract between us. You agree (to the extent such agreement is enforceable) that you will not bring any claim in connection with any advice and/or services provided to you, whether for breach of contract, breach of duty, misrepresentation or otherwise (a "Claim"), against the Staff of the Firm but this will not limit or exclude the liability of the Firm for the acts or omissions of its Staff.
- 13.2. All work done and advice provided by us is for your use and benefit only and may not be passed to, or relied on by, any other person without our prior written approval, and subject to such conditions as we may impose at the time.
- 13.3. You agree (to the extent such agreement is enforceable) that, subject to 13.4 below:
 - 13.3.1.our liability to you in connection with any matter is limited to the proportion of the loss or damage (including interest and costs) suffered by you which is just and equitable, having regard to the extent of your own responsibility and the contribution of any other person to the loss or damage regardless of any contractual or other limitation of their liability and/or their ability to pay and/or any limitation defences available to them;
 - 13.3.2.we do not assume any responsibility for aspects of matters upon which other professional advisers are advising or upon which they might ordinarily be expected to advise; and we shall have no liability for any errors in or arising from the use of any formulae or calculations which are supplied to us by you or by your other professional advisers;
 - 13.3.3.we shall have no liability for any loss or damage suffered by you as a result of our failure to comply with your instructions to transfer monies when, because of bank insolvency or other inability of a bank to pay, a bank with which we have placed funds which you have provided to us fails or refuses to comply with instructions we give on your behalf to transfer moneys;
 - 13.3.4.pursuant to applicable rules and laws or court orders, we may, exceptionally, be required to disclose details of your affairs to the relevant authorities. We will not always be permitted to inform you that this has occurred. Compliance with these requirements may cause us to cease or delay carrying out your instructions or proceeding with the matter in question. Provided we have acted in good faith, we shall have no liability to you for the consequences of any steps we take to fulfil our reasonable understanding of our legal or regulatory obligations (such as those in respect of anti-money laundering and applicable sanctions); and

13.3.5. the limitations and exclusions of liability in these terms of business can be relied upon by the Firm and its Staff as if they were a party to this agreement.

13.4. Our maximum liability to you in any matter is limited to £3 million including interest and costs, or such other amount as we may agree. We will not be liable for any consequential, special, indirect or exemplary damages, costs or losses, or any damages, costs or losses attributable to lost profit or opportunity. However, nothing in these terms of business purports to exclude or limit liability which cannot be excluded or limited under applicable rules and law.

13.5. We have professional indemnity insurance giving cover for claims against the Firm. Details of this insurance, including contact details of our insurer and the territorial coverage of the policy, are available on request from your Client Relationship Partner.

14. Termination of our services

14.1. Unless terminated earlier in accordance with paragraph 14.2, our engagement on a specific matter will be deemed concluded 30 days after the delivery of our final bill.

14.2. You may give us notice terminating our services at any time. We may stop acting for you where we have good reason (such as: (a) pursuant to the requirements of our professional rules, e.g. in the event of a legal or regulatory conflict of interest; (b) your failure to give us proper or adequate instructions; (c) risk of our breaching applicable rules and law, including our obligations in respect of anti-money laundering and applicable sanctions; or (d) your failure to pay any interim or other bill which we send you, regardless of the matter to which it relates). We will give you reasonable notice if we intend to stop acting unless prevented from doing so by reasons outside our reasonable control.

14.3. On termination by either you or us: (a) you must pay our charges for work carried out up to the date of termination; and (b) we may keep all the materials which we are entitled to retain by applicable rules and law until all of our charges and (if applicable) interest have been paid.

14.4. Paragraphs 2.4; 8; 11-13; 14.3; 15; 18; 19 and 21 shall survive termination, completion or expiry of our engagement.

15. Storage of documents

15.1. We keep files for a minimum of six years, after which we may dispose of them, except for any documents or deeds which we have agreed in writing to hold for safekeeping. We will not advise you of the pending disposal of any of your files. Paper files may be transferred into and stored in, electronic format.

15.2. If we agree to hold deeds or other valuable documents on your behalf we will do so in accordance with the requirements of our insurers. We will maintain insurance cover for the safe keeping of such documents but this does not extend to economic loss consequential on the destruction or loss of deeds, for which we do not accept responsibility.

15.3. You are entitled at any time (after payment of all outstanding charges) to ask for the return to you of your matter files, provided that you shall not be entitled to require that we destroy all paper and/or electronic records held by us. We are entitled to retain a complete copy of your files for legal, regulatory and professional indemnity reasons.

16. Feedback, complaints procedure and insurance

16.1. We are committed to the provision of high quality legal services, and continued improvement in that quality. If, however, you are not fully satisfied as to the quality of service which you have received or are concerned about the amount of a bill, please in the first instance contact your Client Relationship Partner. Alternatively, if you wish to make a complaint under our Complaints Procedure, then contact our Complaints Handling Partner by email at complaints@rosettatax.com or by telephone at +44 20

3587 7800, or by post at our registered office, from whom a copy of our Complaints Procedure can be obtained.

16.2. We would expect to resolve any problem to your satisfaction, but if we do not:

- (a) you may be entitled to ask the Legal Ombudsman to consider your complaint on 0300 555 0333 or by e-mail to enquiries@legalombudsman.co.uk or by post to PO Box 6806, Wolverhampton WV1 9WJ, United Kingdom. Normally, you will need to bring a complaint to the Legal Ombudsman within 6 months of receiving a final written response from us about your complaint. Our Complaints Procedure contains further information about the powers and procedures of the Legal Ombudsman and the categories of client to whom his services are available; and
- (b) if your complaint relates to a bill, you may also be entitled to apply to the court for an assessment of our bill, but if all or part of a bill remains unpaid we may be entitled to charge interest

16.3. As with all organisations, we learn about the quality of our service through constructive feedback from our clients. We hope, therefore, that you will agree to debrief us at the end of a matter, so that we may learn from you if any aspect of our service could be improved.

16.4. Information relating to our professional indemnity insurance, including the name and address of our insurer, the policy number and the territorial extent of the insurance which we are required to maintain, can be obtained from our Complaints Handling Partner.

17. Financial services

17.1. In respect of financial services provided by us in the United Kingdom, the Firm is not authorised under the Financial Services and Markets Act 2000 ("FSMA"), but is able in certain circumstances to offer a limited range of investment services to clients if they are an incidental part of the professional services the Firm has been engaged to provide, because we are members of the Law Society.

17.2. The Law Society is a designated professional body for the purposes of FSMA. The SRA is the independent regulatory arm of the Law Society. The Legal Ombudsman is an independent body set up to decide complaints which cannot be resolved within a firm's Complaints Procedure. If you are unhappy with any investment advice you receive from us, you should raise your concerns with either of those bodies

18. Insider lists

18.1. If you are required to comply with the Market Abuse Directive and relevant implementing legislation, or other equivalent rules ("Market Abuse Rules"), we will: (a) draw up and maintain an insider list of those persons acting on your behalf who work at or for (or who are engaged by) us and with access to inside information relating to you, in accordance with the requirements set out in the Market Abuse Rules. For this purpose, we rely on you to let us know when information to which we have access is inside information; (b) take the necessary measures to ensure that every person on the insider list acknowledges the legal and regulatory duties entailed and is aware of the sanctions attaching to the misuse or improper circulation of inside information; (c) where required to comply with your obligations under the Market Abuse Rules, provide a copy of the list to you as soon as possible after being requested to do so by any of your directors or your company secretary, subject to applicable Privacy Laws; and (d) keep the list for five years from the date it is drawn up or updated.

18.2. Any insider list is provided to you on the basis that it will be kept confidential, and will not be disclosed to any third party other than a relevant regulator without our prior written consent.

19. Law and jurisdiction

19.1. If any provision of these terms of business conflicts with mandatory provisions of applicable local laws, the latter shall prevail.

- 19.2. Subject to the provisions of paragraph 19.1, these terms of business and any non-contractual obligations arising out of or in connection with them are governed by English law. Subject to the provisions of paragraph 19.3, the English courts shall have exclusive jurisdiction to determine any dispute arising in connection with these terms of business or our services, including disputes relating to any non-contractual obligations.
- 19.3. Nothing in these terms of business shall prevent us from bringing proceedings in the courts of any other country which may have jurisdiction, or in any other appropriate forum

20. Rosetta Tax regulatory status

- 20.1. References in these terms of business to “we”, “us” or “our” are references to the Firm, and any successor firms.
- 20.2. The Firm is a limited liability company incorporated in England and Wales with registered number 10229376 and a registered office at 9 Devonshire Square, London EC2M 4YF. The Firm’s VAT number is GB 252 3673 10.
- 20.3. The Firm is authorised and regulated by the Solicitors Regulation Authority under SRA number 630487, so we are governed by professional rules and a code of conduct – see www.sra.org.uk. The lawyers in the Firm are regulated by the relevant professional body in their place of admission and/or their place of practice. Not all of our consultants are lawyers. We make it clear on our website and on our engagement letters the professional status of any fee earners involved in your matter. For further information, see the legal notices section of our website (www.rosettatax.com)
- 20.4. Within the Firm, ‘partner’ refers to a director, or an employee or consultant with equivalent standing and/or qualifications as required, of the Firm or any of its affiliated firms and entities.
- 20.5. If at any time the whole or any part of the practice of the Firm is transferred to a successor firm (including another company or a limited liability partnership) all work on which we have been instructed by you may be carried out by the successor firm.

21. Final provisions

- 21.1. The provisions in these terms of business are subject to applicable rules and law. If any provision is or becomes invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by such valid provision which comes closest to the economic intent and purpose of the parties. The above shall equally apply to any omission in these terms of business.
- 21.2. From time to time we may find it necessary to amend these terms of business. A copy of the latest version will be available on request and can also be accessed through the legal notices section of our web site (www.rosettatax.com)

November 2016