Albert Goodman

SECONDMENT TERMS OF BUSINESS

These Terms of Business for Secondments ("Secondment Terms") apply to the provision of personnel by Albert Goodman LLP ("Employer" or "we" or other derivatives) to a client ("Host"), pursuant to a letter enclosing these Secondment Terms and recording the engagement ("the Engagement Letter"). The Engagement Letter and these Secondment Terms (together referred to herein as "the Agreement") set out the basis on which we will provide personnel to the Host.

The Engagement Letter may vary these Secondment Terms. In the event of any conflict between these Secondment Terms and the Engagement Letter, the relevant provision in the Engagement Letter will take precedence. No variation of the Agreement shall be effective unless it is in writing and signed by the Employer and the Host (or their authorised representatives).

If any provision of the Engagement Letter or the Secondment Terms is held to be void in part for whatever reason but would be valid if part of the wording were deleted, that provision will apply with so much of the wording deleted as may be necessary to make it valid.

If any provision of the Engagement Letter or the Secondment Terms is held to be void in its entirety, for whatever reason, that provision shall be deemed not to form part of the Agreement, such that the Agreement shall continue in full force and effect with no other provisions of the Agreement being affected or impaired in any way.

In the absence of the Client signing and returning the Engagement Letter, the Host's continuance to receive seconded personnel will amount to the Host's acceptance of the Agreement.

Definitions:

Confidential Information means information relating to the business, products, affairs and finances of the relevant party for the time being confidential to the relevant party and trade secrets including, without limitation, technical data and know-how relating to the business of the relevant party or any of its suppliers, clients, customers, agents, distributors, shareholders or management

Employer Manager means the individual at the Employer to whom the Secondee reports at the Employer, as named in the Engagement Letter

Employment Contract means the terms of employment between the Employer and the Secondee as defined in the Engagement Letter

Employment Matters mean all those matters under the Employment Contract requiring action, investigation and/or decisions by the Employer including in particular (by way of illustration only and without limitation) appraisals and performance issues, pay reviews and the award of other payments and benefits under the Employment Contract, periods of annual, sick or other leave (such as family-related leave), absence of the Secondee for any other reason, any complaint about the Secondee (whether or not that would be dealt with under the Employer's disciplinary procedure) and any complaint or grievance raised by the Secondee (whether or not that would be dealt with under the Employer's grievance procedure).

Secondee means the individual or individuals named in the Engagement Letter

Secondee Manager means the individual at the Host to whom the Secondee should report for the performance of the Services

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Secondment means the secondment of the Secondee by the Employer to the Host on the terms of the Agreement

Secondment Period means the period of the Agreement as defined in the Engagement Letter

Services means those services as described in the Engagement Letter or such other services as may be agreed by the parties in writing from time to time

In the Agreement, a reference to a particular law is a reference to it as it is in force for the time being taking account of any amendment, extension, or re-enactment and includes any subordinate legislation for the time being in force made under it.

1. The Secondee's employment

1.1. The Employment Contract shall remain in force during the Secondment Period. The Employer shall comply with the terms of the Employment Contract during the Secondment Period.

1.2. The Employer has made the necessary changes to the terms of the Employment Contract so that it can second the Secondee to the Host to provide the Services in accordance with the terms of the Agreement.

1.3. The Host shall not require the Secondee to do anything that shall, breach the Employment Contract and shall have no authority to vary the terms of the Employment Contract or make any representations to the Secondee in relation to the terms of the Employment Contract. Any change to the Services, or the manner in which they are to be performed must first be agreed in writing by the Employer.

1.4. The Host shall provide the Employer with such information and assistance as it may reasonably require to carry out its obligations as the Secondee's employer.

1.5. The Secondee shall continue to work for the Employer in the usual way and in accordance with the terms of the Employment Contract during the Secondment Period, save for the days on which the Secondee is providing the Services to the Host. The parties agree that, on occasion, and with the agreement of all parties, the days on which the Secondee provides the Services to the Host in any given week, may be altered to accord with the business needs of the Employer.

1.6. Any changes to the Employment Contract during the Secondment Period that shall affect the terms of the Agreement shall be notified to the Host.

1.7. All documents, manuals, hardware and software provided for the Secondee's use by the Host, and any data or documents (including copies) produced, maintained or stored on the Host's computer systems or other electronic devices (including mobile phones), remain the property of the Host.

1.8. The Employer shall use its reasonable endeavours to ensure that any hardware provided by the Host for use by the Secondee in the performance of the Services (such as a laptop) is securely stored during the Secondment Period, while not in use. The Employer shall use reasonable endeavours to ensure that the Secondee shall return such hardware to the Host upon cessation of the Agreement.

1.9. The Employer shall continue to pay the Secondee's salary and any allowances, provide any benefits due to the Secondee or their dependants, make any payments to third parties in relation to the Secondee and make any deductions that it is required to make from the Secondee's salary and other payments during the Secondment Period.

1.10. It is the understanding and intention of the parties that the Secondee shall be and remain the employee of the Employer during the Secondment Period. However, if the Secondee is held to be employed by the Host at any time during the Secondment Period, the Host shall dismiss the Secondee and the Employer shall offer the Secondee employment on the terms that applied immediately before that dismissal.

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2. Employment Matters during the Secondment

2.1. The Employer shall continue to deal with any Employment Matters concerning the Secondee during the Secondment Period, where relevant following consultation with the Host.

2.2. The Host shall use its reasonable endeavours to provide any information, documentation, access to its premises and employees, and assistance (including but not limited to giving witness evidence) to the Employer to deal with any Employment Matters concerning the Secondee whether under the Employer's internal procedures or before any court or tribunal.

2.3. We are committed to providing a safe, inclusive and respectful working environment for our people. We ask that the Host takes reasonable steps to ensure that all interactions between its personnel and representatives and our partners, employees and representatives are conducted in a professional, courteous and respectful manner. Where conduct falls short of these expectations, including conduct amounting to sexual harassment, unlawful harassment, bullying, discrimination, intimidation or other inappropriate conduct, AG LLP reserves the right to take appropriate steps to protect our people, including, where necessary, the right to withdraw personnel, suspend services or terminate the engagement immediately when such conduct occurs or where appropriate remedial action is not taken following notification of a concern

2.4. The Host shall have day-to-day control of the Secondee's activities when the Secondee is providing the Services during the Secondment Period, but as soon as reasonably practicable shall refer any Employment Matters concerning the Secondee that come to its attention to the Employer Manager.

2.5. Both parties shall inform the other as soon as reasonably practicable of any other significant matter that may arise during the Secondment Period relating to the Secondee or their employment.

2.6. The Employer shall use its reasonable endeavours to procure that the Secondee shall notify the Employer if the Secondee identifies any actual or potential conflict of interest, safeguarding or compliance issue between the Host and the Employer during the Secondment Period.

3. Leave

3.1. The Secondee shall continue to be eligible for sick pay, holiday pay and any other leave-related pay entitlements in accordance with the Employment Contract, and shall remain subject to the Employer's approval and notification procedures.

3.2. The Employer shall notify the Host if the Secondee is or shall be absent from work for any reason as soon as reasonably practicable.

4. Use of artificial intelligence ("AI")

4.1. The Host shall be solely responsible for the provision, selection and use of AI by the Secondee during the Secondment, including ensuring that any information entered into AI may lawfully be used, and for reviewing and approving any output generated. The Host shall remain responsible for all work undertaken by the Secondee and for any reliance placed on AI-generated output. The Employer accepts no responsibility for the operation, security, accuracy or output of any AI Tool provided or authorised by the Host.

5. Data protection

5.1. The Employer needs to provide relevant information about the Secondee to the Host in connection with the Secondment. The Employer will process the Secondee's personal data in accordance with its privacy notice (a copy of which has been made available to the Secondee). In addition, during the Secondment:

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a) The Host will collect and process information relating to the Secondee in accordance with the Host's privacy notice which is annexed to the Agreement.

b) The Secondee will comply with the Host's data protection policies when handling personal data relating to any employee, worker, contractor, customer, client, supplier or agent of the Host. The Secondee will also comply with the Host's IT and communication systems policies. Failure to comply with these policies may be dealt with as a disciplinary matter and referred to the Employer and, in serious cases, may result in the termination of the Secondment or the Secondee's employment.

6. Confidentiality

6.1. The Employer shall use its reasonable endeavours to procure that the Secondee shall not:

a) (except in the proper course of the Services, as required by law or as authorised by the Host) during the Secondment Period or after its termination (howsoever arising) use or communicate to any person, company or other organisation whatsoever (and shall use best endeavours to prevent the use or communication of) any Confidential Information relating to the Host that the Secondee creates, develops, receives or obtains during the Secondment Period. This restriction does not apply to any information that is or comes in the public domain other than through the Secondee's unauthorised disclosure; or

b) make (other than for the benefit of the Host) any record (whether on paper, computer memory, disc or otherwise) containing Confidential Information relating to the Host or use such records (or allow them to be used) other than for the benefit of the Host. All such records (and any copies of them) shall be the property of the Host and shall be handed over to the Secondee Manager by the Secondee on the termination of the Agreement or at the request of the Host at any time during the Secondment Period.

6.2. Nothing in the Agreement shall prevent the Secondee from:

a) making a protected disclosure within the meaning of section 43A of the Employment Rights Act 1996;

b) disclosing information that they are entitled to disclose under the Public Interest Disclosure Act 1996, provided it is made in accordance with the provisions of that Act;

c) reporting a suspected criminal offence to the police or any law enforcement agency or co-operating with the police or any law enforcement agency regarding a criminal investigation or prosecution;

d) doing or saying anything that is required by HMRC or a regulator, ombudsman or supervisory authority;

e) whether required by law or not, making a disclosure to, or co-operating with any investigation by, HMRC or a regulator, ombudsman or supervisory authority regarding any misconduct, wrongdoing or serious breach of regulatory requirements (including giving evidence at a hearing);

f) complying with an order from a court or tribunal to disclose or give evidence;

g) disclosing information to HMRC for the purposes of establishing and paying (or recouping) tax and National Insurance liabilities arising;

h) disclosing information to any person who owes them a duty of confidentiality (which they agree not to waive) in respect of information disclosed to them, including legal or tax advisers and persons providing them with medical, therapeutic, counselling or support services; or

i) making any other disclosure as required by law.

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6.3. The Employer shall:

a) keep secret any Confidential Information relating to the Host that it obtains as a result of the Secondment;

b) not use or directly or indirectly disclose any such Confidential Information (or allow it to be used or disclosed), in whole or in part, to any person without the prior written consent of the Host;

c) use its best endeavours to ensure that no person gets access to the Confidential Information from it, its officers, employees or agents unless authorised to do so; and

d) inform the Host immediately on becoming aware, or suspecting, that an unauthorised person has become aware of such Confidential Information.

6.4. The Host shall:

a) keep secret any Confidential Information relating to the Employer that it obtains as a result of the Secondment;

b) not use or directly or indirectly disclose any such Confidential Information (or allow it to be used or disclosed), in whole or in part, to any person without the prior written consent of the Employer;

c) ensure that no person gets access to such Confidential Information from it, its officers, employees or agents unless authorised to do so; and

d) inform the Employer immediately on becoming aware, or suspecting, that an unauthorised person has become aware of such Confidential Information.

7. Restrictive covenants

7.1. For a period of 12 months after the end of the Secondment Period, the Host shall not induce or seek to induce the Secondee to leave employment with the Employer, or employ or engage the Secondee without the Employer's prior written consent.

8. Intellectual Property Rights and Moral Rights

8.1. The Employer warrants to the Host that:

a) the Secondee has validly assigned to the Employer in writing all intellectual property rights that will be created by the Secondee during the course of their providing the Services to the Host, to the fullest extent permissible by law, and has also agreed in writing to hold on trust for the Employer all the rights referred to in this clause in which the legal title does not pass to the Employer and to perfect a written assignment of such title to the Host at the request of the Employer;

b) the Secondee has validly waived in writing all their moral rights arising under Part I of the Copyright, Designs and Patents Act 1988 in respect of all works created in the course of providing the Services under the Agreement; and

c) it will provide to the Host promptly on request a copy of the assignment, agreement and waiver referred to in this clause 7.1.

8.2. The Employer assigns to the Host with full title guarantee all Intellectual Property Rights created by the Secondee during the course of providing the Services to the Host during the Secondment Period and all materials embodying such rights to the fullest extent permitted by law, and will at the Host's request provide those materials and execute all further documentation necessary to effect and confirm the Host's ownership of those rights.

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9. Termination

9.1. The Employer may terminate the Secondment with immediate effect without notice or payment in lieu of notice:

a) on the termination of the Employment Contract as a result of the Secondee's gross misconduct, resignation or retirement;

b) if the Host is guilty of any serious or (after warning) repeated breach of the terms of the Agreement; or

c) if the Host takes or has taken against it (other than in relation to a solvent restructuring) any step or action towards its entering bankruptcy, administration, provisional liquidation or any composition or arrangement with its creditors, applying to court for or obtaining a moratorium under Part A1 of the Insolvency Act 1986, being wound up (whether voluntarily or by order of the court), being struck off the register of companies or having a receiver appointed to any of its assets.

9.2. Any delay by the Employer in exercising the right to terminate shall not constitute a waiver of such rights.

9.3. The Host may terminate the Secondment with immediate effect without notice or payment in lieu of notice:

a) on the termination of the Employment Contract;

b) if the Employer is guilty of any serious or (after warning) repeated breach of the terms of the Agreement; or

c) if the Employer takes or has taken against it (other than in relation to a solvent restructuring) any step or action towards its entering bankruptcy, administration, provisional liquidation or any composition or arrangement with its creditors, applying to court for or obtaining a moratorium under Part A1 of the Insolvency Act 1986, being wound up (whether voluntarily or by order of the court), being struck off the register of companies or having a receiver appointed to any of its assets.

9.4. Any delay by the Host in exercising the right to terminate shall not constitute a waiver of such rights.

10. Obligations following termination

10.1. On termination of the Secondment howsoever arising the Employer shall use its reasonable endeavours to procure that the Secondee shall (if the Host so requests):

a) deliver to the Host all documents (including, but not limited to, correspondence, lists of clients or customers, plans, drawings, accounts and other documents of whatsoever nature and all copies thereof, whether on paper, computer disc or otherwise) made, compiled or acquired by them during the Secondment and relating to the business or affairs of the Host or its or their clients, customers or suppliers and any other property of the Host which is in their possession, custody, care or control;

b) irretrievably delete any information relating to the business of the Host stored on any magnetic or optical disc or memory and all matter derived from such sources which is in their possession, custody, care or control outside the premises of the Host; and

c) confirm in writing and produce such evidence as is reasonable to prove compliance with their obligations under this clause 9.

11. Liability

11.1. The Host shall take out and maintain in full force with a reputable insurance company for the Secondment Period adequate insurance cover for any loss, injury and damage caused by or to the Secondee in the course of providing the Services.

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11.2. During the Secondment Period, the Host shall fulfil all duties relating to the Secondee's health, safety and welfare as if it was their employer and shall comply with the Employer's reasonable requests in connection with the Employer's duties in relation to the Secondee.

11.3. The Host acknowledges that the Employer is not responsible for the way in which the Secondee provide the Services and waives all and any claims that it may have against the Employer arising out of any act or omission of the Secondee in the course of carrying out the Services.

11.4. The Host shall indemnify the Employer fully and keep the Employer indemnified fully at all times against any loss, injury, damage or costs suffered, sustained or incurred by:

a) the Secondee in relation to any loss, injury, damage or costs arising out of any act or omission by the Host or its employees or agents during the Secondment Period; or

b) a third party, in relation to any loss, injury, damage or costs arising out of any act or omission of the Secondee in the course of carrying out the Services.

11.5. The Host shall indemnify the Employer fully and keep the Employer indemnified fully at all times against any claim or demand by the Secondee arising out of their employment by the Employer or its termination, as part of performance of the Services during the Secondment Period (except for any claim that the Employer has failed to pay the Secondee's salary and any allowances, provide any benefits due to the Secondee their dependants, make any payments to third parties in relation to the Secondee or make any deductions that it is required to make from the Secondee's salary and other payments).

12. Notices

12.1. Any notice given to a party under or in connection with the Agreement shall be in writing and shall be sent by:

a) email to the Secondee Manager (on behalf of the Host) and to the Employer Manager (on behalf of the Employer) to the email addresses set out in the Engagement Letter; and

b) pre-paid first-class post or other next working day delivery service at the address given in the Engagement Letter

12.2. Unless proved otherwise, any such notice shall be deemed to have been received:

a) if sent by email, at the time of transmission; and

b) if send by pre-paid or first-class post or other next working day delivery service, at 9.00am on the second business day after posting.

12.3. If deemed receipt under clause 11.2 would occur outside business hours in the place of receipt, it shall be deferred until business hours resume. In this clause 11.3, business hours means 9.00am to 5.00pm Monday to Friday on a day that is not a public holiday in the place of receipt.

12.4. This clause does not apply to the service of any proceedings or other documents in any legal action or, where applicable, any other method of dispute resolution.

13. Client identification and anti-money laundering

13.1. In common with all accountancy and legal practices the Employer is required by the Proceeds of Crime Act 2002 and Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 ("MLR 2017") to:

a) Maintain identification procedures for clients and beneficial owners of clients;

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b) Maintain records of identification evidence and the work undertaken for the client; and

c) Report in accordance with the relevant legislation and regulations.

13.2. If the Employer is not able to obtain satisfactory evidence of the Host's identify and, where applicable, that of the beneficial owners, the Employer will not be able to proceed with the Agreement or, in the case of ongoing reviews, the Employer may need to stop acting for the Host.

13.3. Any personal data received from the Host to comply with the Employer's obligations under MLR 2017 will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data, unless use of the data is permitted by or under enactment other than the MLR 2017, or the Employer has obtained the consent of the data subject to the proposed use of the data.

13.4. The Employer has a duty under section 330 of the Proceeds of Crime Act 2002 to report to the National Crime Agency (NCA) if it knows, or has reasonable cause to suspect, that another person is involved in money laundering. Failure on the Employer's part to make a report where the Employer has knowledge or reasonable grounds for suspicion would constitute a criminal offence.

13.5. The offence of money laundering is defined by section 340(11) of the Proceeds of Crime Act and includes concealing, converting, using or possessing the benefits of any activity that constitutes a criminal offence in the UK. It also includes involvement in any arrangement that facilitates the acquisition, retention, use or control of such a benefit. This definition is very wide and would include such crimes as:

a) deliberate tax evasion;

b) deliberate failure to inform the tax authorities of known underpayments or excessive repayments;

c) fraudulent claiming of benefits or grants; or

d) obtaining a contract through bribery.

This list is not exhaustive.

13.6. The Employer is obliged by law to report any instances of money laundering to NCA without the Host's knowledge or consent. In consequence, neither the principals nor staff of the Employer may enter into any correspondence or discussions with the Host regarding such matters.

13.7. The Employer is not required to undertake work for the sole purpose of identifying suspicions of money laundering. The Employer shall fulfil its obligations under the Proceeds of Crime Act 2002 in accordance with the guidance published by the Consultative Committee of Accountancy Bodies.

14. Entire agreement

14.1. The Agreement constitutes the entire agreement between the parties and supersedes and extinguishes all previous agreements, promises, assurances, warranties, representations and understandings between them, whether written or oral, relating to the Secondment.

14.2. Each party acknowledges that in entering into the Agreement it does not rely on any statement, representation, assurance or warranty (whether made innocently or negligently) that is not set out in the Agreement.

14.3. The only remedy available to either party for breach of the Agreement shall be for breach of contract under the terms of the Agreement.

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14.4. Each party agrees that it shall have no claim for innocent or negligent misrepresentation or negligent misstatement based on any statement in the Agreement.

15. Counterparts

15.1. The Agreement may be executed in any number of counterparts, each of which when executed and delivered constitutes a duplicate original, but all the counterparts together constitute the one agreement.

16. Third party rights

16.1. A person who is not a party to the Agreement shall not have any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of the Agreement.

17. Governing Law & Jurisdiction

17.1. The Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with the law of England and Wales.

17.2. Each part irremovably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with the Agreement or its subject matter or formation (including non-contractual disputes or claims).

November 2026

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