



Terms of Business

1. Definitions

Agreement - means together the Letter of Engagement and these Terms of Business

Client and you - means the person or legal person expressed as the client within the Letter of Engagement

DPA – means the Data Protection Act 2018 and the General Data Protection Regulation as may be amended from time to time and any additional legislation relating to data protection which may be applicable from time to time

Letter of Engagement - means any letter of engagement provided to you by us describing the Services we will provide to you and our fee quote for the Services, as may be amended from time to time

Martyn Fiddler Aviation Ireland Limited - means Martyn Fiddler Aviation Ireland Limited trading as Martyn Fiddler Aviation and its subsidiaries, sister and associated companies.

Notification - means publishing a notice on the Website

Officers - means any employee, officer, director, staff, servant or agent of Martyn Fiddler Aviation Ireland Limited and "Officer" means any of them

Representative - means an individual or legal entity authorised by the Client to act on their behalf and accepted by Martyn Fiddler Aviation Ireland Limited

Services - means the services described and defined within the Letter of Engagement

We, us and our - means Martyn Fiddler Aviation Ireland Limited, its, Officers or consultants

Website - means www.martynfiddler.aero

Writing - means notifications in writing or by way of electronic communications

2. Introduction, Notices, Law and Execution

2.1. These Terms of Business apply when you have engaged the services provided by us or one of our subsidiary companies. No Officer or consultant of Martyn Fiddler Aviation Ireland Limited contracts with you nor assumes personal responsibility to you in relation to work carried out by them on behalf of Martyn Fiddler Aviation Ireland Limited.

2.2. These Terms of Business should be read in conjunction with the Letter of Engagement issued by us. The Agreement represents the entire understanding between you and us and supersedes all prior agreements and undertakings whether written or oral. Where there is a conflict between the Letter of Engagement and these Terms of Business, the Letter of Engagement will prevail.

2.3. The Agreement sets out how we will provide the Services (including any additional services agreed between you and

us). By continuing to instruct us after receiving these Terms of Business you will be considered to have accepted them together with and subject to the terms set out in the Letter of Engagement.

2.4. All letters, e-mails or other communications sent to you will be on behalf of us whether they have been signed by an Officer or consultant of Martyn Fiddler Aviation Ireland Limited.

2.5. Any demand, notice or other communication required to be given hereunder shall be in Writing and may be served on any Representative at Martyn Fiddler Aviation Ireland Limited registered office and/or a Representative's addresses. Any notice given by post shall be deemed to have been served at the expiration of five working days after it is posted.

2.6. The Agreement shall be governed by and construed in accordance with the laws of Ireland and the parties hereto hereby submit to the exclusive jurisdiction of the courts of Ireland provided that such submission shall not prevent us from taking proceedings against you in another jurisdiction.

2.7. The invalidity or unenforceability of any provision or part of any provision of the Agreement shall not affect the validity or enforceability of any other provisions of the Agreement shall continue in full force and effect except for any such invalid or unenforceable provision.

2.8. Words importing the singular shall include the plural and vice versa and the masculine gender shall include the feminine and neutral genders.

2.9. Headings are inserted for convenience and shall not affect the construction of this document.

2.10. A reference to a "person" shall include a reference to an individual, firm, company, corporation, partnership, unincorporated body of persons, government, state or agency of a state or any association, trust, foundation, joint venture or consortium (whether or not having separate legal personality) and that person's personal representatives, successors, permitted assigns and permitted transferees.

2.11. Reference to a Clause is to a clause of these Terms of Business unless the context requires otherwise.

2.12. The Letter of Engagement may be executed in counterparts and it shall not be necessary that each counterpart be signed by each party hereto so long as each party shall have executed and delivered a counterpart. If we receive instructions to provide any service you will be deemed to have accepted these Terms of Business so long as you have been provided with a copy.

2.13. You acknowledge that where we are bound by regulatory and other obligations under the law of the jurisdiction in which any of the Services are provided and agree that any action or inaction on the part of us as a result of these obligations shall not constitute a breach of our duties hereunder.

3. Data Protection and Confidentiality

3.1. We obtain, use, process and disclose personal data about you and data subjects (as defined in the DPA) in order that we may provide services under the Agreement and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance.

- 3.2. We will maintain data protection privacy notices and these will be provided to you as separate notifications. The notifications will detail how we process your personal data.
- 3.3. A data subject has a right of access, under data protection legislation, to the personal data that we hold about them. We confirm that when processing data, we will comply with the provisions of the DPA. For the purposes of the DPA, the Data Controller in relation to personal data supplied is Martyn Fiddler Aviation Ireland Limited. To see a copy of their records, individuals should apply in Writing to the Data Protection Officer at our registered office.
- 3.4. Martyn Fiddler Aviation Ireland Limited will maintain during and after termination of the Agreement records of the evidence of your identity and all other related records for a period of time as provided for in its own internal policies and under the laws of Ireland.
- 3.5. Any information we receive regarding your business or affairs will be kept strictly confidential unless we are compelled by law to disclose it. On occasions it may be necessary for us to pass confidential information to external service providers for the purpose of carrying out its duties under the Agreement (including, but not limited to, bankers, lawyers, auditors or professional advisors). We will use reasonable endeavours to satisfy ourselves that any service providers concerned are able to ensure confidentiality of the information provided.
- 3.6. You accept and acknowledge our obligations to make filings with and disclosure to the Registrar of Companies or other governmental or regulatory agency in Ireland or other governmental or regulatory agency in an applicable jurisdiction pursuant to the provisions of the laws of Ireland and/or that applicable jurisdiction.
- 3.7. Save as aforesaid, we will not, unless compelled to do so by law, disclose information to any unauthorised third party.
- 3.8. Any report, agreement, information or advice we give to you during this engagement is given in confidence solely for the purpose of the engagement and is provided on condition that you undertake not to disclose the same, or any other confidential information made available to you by us without our prior written consent.
- 3.9. We shall not in any event be required or obliged to take any action which we consider to be unlawful or improper or which may cause us to incur any personal liability and you agree that we shall not be liable for refusing to take any such action.
- 3.10. Notwithstanding any provision hereof we shall be entitled and irrevocably authorised to open and read all and any correspondence, document, fax, email or other communication received by us in relation to the Agreement.

4. Client Acceptance

- 4.1. You must supply all documentation and information that we request to allow us to meet our client take on procedures.
- 4.2. You agree to provide such information promptly when requested and to protect both you and us, any failure to provide this information when requested may lead to our inability to engage or to continue to engage in the provision of services and we may, by written notice, immediately suspend our obligations under, or terminate, our relationship with you.

- 4.3. We reserve the right to request additional documentation and information at any time and we may refuse any proposed or actual engagement with you. If we refuse, we will not be obliged to provide a reason.
- 4.4. With all engagements we must be provided with the name of the ultimate beneficial owner/s of whom the Client is representing where applicable.

5. Fees

- 5.1. Except in circumstances where a fixed fee has been agreed and confirmed to you in Writing, our fees are based on a number of factors including the complexity and urgency of the engagement, the time taken to perform the work, the seniority of persons undertaking the work, the level of research and development which has been used in connection with the engagement and the specialised knowledge and responsibility involved.
- 5.2. From time to time we may consider it necessary to issue an interim invoice that will require an interim payment. An interim invoice will typically be issued as a result of additional work carried out.
- 5.3. Any reference to fees will be exclusive of VAT (unless otherwise stated) which will be charged at the appropriate rate on fees and expenses liable for VAT.
- 5.4. In giving us instructions under the Agreement you authorise us to incur any necessary expenses or disbursements on your behalf which you will be required to reimburse.
- 5.5. Any fees incurred by us under the Agreement shall be payable by you notwithstanding any reason for the non-performance of the Services and/or the termination of the Agreement.

6. Payment of Fees

- 6.1. Invoices are due for payment on or receipt of our invoice. Payment shall be deemed to be made when the proceeds have been credited to our account.
- 6.2. Interest may be charged for overdue invoices on a day to day basis at a rate of 5% per annum above the Bank of Ireland base rate. This interest applies from the day the invoice becomes overdue until the invoice is paid in full.
- 6.3. In the event that an account has not been paid we reserve the right to appoint a debt recovery agent to pursue the overdue invoice on our behalf. Any fees incurred in relation to the appointment thereof and the costs of recovery of the debt will be payable by you.
- 6.4. We reserve the right, where fees have been invoiced and payment is outstanding, to exercise a lien over any documents or assets belonging to you or any related person which may be in our possession or control (save for statutory documents). Any such lien will remain in effect until we are paid all outstanding fees under the terms of the Agreement.

7. Provision of Services

- 7.1. In giving us instructions under the Agreement you hereby appoint us to provide the Services according to all terms and conditions set out in the Agreement.

- 7.2. When the Letter of Engagement is executed by you, we hereby agree to supply the Services to you according to the Agreement.
- 7.3. We are expressly authorised by you, in rendering the Services, to act on and rely upon the instructions or advice received by you, or any person we bona fide believe to be duly authorised by you, in all matters concerning the Agreement.
- 7.4. In the event of any conflict between the instructions and advice received by us, we may rely on such instructions as we, in our absolute discretion, consider to be in the best interests of the parties involved or we may decline to act. Such instructions or advice from you may be communicated orally or in Writing, and with or without authentication. We, however, shall be entitled to require written confirmatory instructions from you as a pre-condition of acting on such instructions and shall have no liability in relation to any delay caused thereby.
- 7.5. Notwithstanding the foregoing, we and our Officers may, at any time, do or refrain from doing any act if we shall, in our absolute discretion, consider it proper to do so in connection with our duties or the laws of any country having jurisdiction over the Services.
- 7.6. We are entitled to request professional advice or services in connection to the Agreement at any time when such advice or services may reasonably be required. The costs of the professional advice or services in this regard shall be borne by you or as otherwise agreed.
- 7.7. You undertake forthwith to inform us of any matters that might affect our ability and our willingness to provide, or continue to provide, any of the Services or any matter that is material to the management or affairs of the Agreement and the Services.
- 7.8. Nothing within the Agreement shall be deemed to constitute a partnership between us and you other than as expressly provided for and neither we nor any person affiliated with us shall, by virtue of the Agreement be liable to account to you for any profit which may accrue to us, or by virtue of, any transaction entered into between us or our affiliates.
- 7.9. We will not advise you to use the services or recommend a product of a third party who is an associate of ours without disclosing that relationship to you.
- 7.10. We reserve the right to cease offering or withdraw any form of service without prior notice, in such circumstances the Services conflict with regulation or internal policy.

8. Limit of Liability and Indemnification

- 8.1. We shall not be liable to you or to any other person in respect of anything done or omitted to be done by us in carrying out our duties under the Agreement unless there is fraud, dishonesty, gross negligence, wilful default or material breach of the Agreement on the part of us.
- 8.2. In the absence of gross negligence, fraud, wilful default or material breach of the Agreement on the part of us, we will not incur any liability for any loss arising by reason of a failure of a communication to or from us (howsoever transmitted or dispatched) to reach its intended destination, or for any interference or interception made of any communication in transit, or if transmitted by unauthorised persons whether or not resulting from an act or omission on our part. Communications may be conducted by telephone, post,

courier service, facsimile or electronic transmission (e-mail) or by any other means that we may consider appropriate from time to time.

- 8.3. You covenant to indemnify us and keep us indemnified against any and all liabilities, costs, claims, demands, proceedings, charges, actions, suits or expenses of whatsoever kind or character (including reasonable and proper legal fees and expenses) that may be incurred or suffered howsoever arising (other than by reason of fraud or dishonesty on the part of us) in connection with the provision of the Services or the performance of the Agreement.
- 8.4. The indemnities given by the Agreement shall cover all reasonable costs and expenses payable by us in connection with any claim, including any legal costs.
- 8.5. To the extent that we are entitled to claim an indemnity pursuant to the Agreement in respect of amounts paid or discharged by us, these indemnities shall take effect as your obligation to reimburse the person making such payment or effecting such discharge.
- 8.6. The indemnification provided by the Agreement shall not be deemed exclusive of any other right to which those seeking indemnification may be entitled under any statute, agreement or otherwise, and shall continue after the termination of the Agreement.

9. Client Obligations

- 9.1 You hereby severally covenant and warrant to us:
- that you shall at all times and in a timely, complete and accurate manner provide, or cause to be provided, to us such information and records as are necessary in order to permit us to provide the Services and to ensure that the Services are being carried out in accordance with all applicable legislation;
 - you shall promptly deliver to us, to allow us to comply with our obligations pursuant to the Agreement, all documents, notices and information in a format and time requirement as requested by us relating to the Agreement;
 - that we shall not be required to incur any expense in the discharge of our respective obligations or make any payment in relation to the Services save in circumstances where we have received sufficient funds in advance or we will be reimbursed forthwith for having incurred such expense or made such payment; and
 - that the activities or proposed activities involved in the Services will not breach the laws (to include, for the avoidance of doubt, the fiscal or exchange control laws) of any relevant jurisdiction.
- 9.2 You hereby confirm to, and for the benefit of, us that you have not, and will not, at any time engage in any activity, practice or conduct which would constitute an offence under the Criminal Justice (Corruption Offences) Act 2018 (as may be amended from time to time).

10. Termination

- 10.1 Subject to Clause 10.2, this Agreement may be terminated by you or us giving 30 calendar days written notice or such shorter notice as the other party may agree to accept.

10.2 This Agreement may be terminated immediately by either party by notice in Writing:

- a) in the event of a material breach by one party of its obligations under the Agreement; or
- b) you do not provide us with the information requested under clause 4 of these Terms of Business; breach any provision of the Agreement or we consider in our absolute discretion that a breach of any kind has or will occur or you have acted in a way which could cause us to breach our legal obligations under any applicable legislation.

10.3 Termination shall be without prejudice to any rights or liabilities of either party hereto arising prior to or in respect of any act or omission occurring prior to termination.

11. Complaint Resolution

We operate a complaints procedure to enable resolution to complaints; these must be advised in Writing directly to us, to enable our formal complaints process to be applied.

12. Contracts (Rights of Third Parties) Act 1999

Persons who are not party to Agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any terms. This Clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

13. Intellectual Property Rights

We may use data, software, designs, utilities, tools, models, systems and other methodologies and knowledge that we own or license in performing the agreed services. Notwithstanding the delivery of any reports, we retain all intellectual property rights including any improvements or knowledge developed while performing the agreed, and in any working papers compiled in connection.

14. Force Majeure

We shall have no liability for any failure or delay in the performance of our obligations hereunder or the provision of the Services or for the loss or damage of whatever kind and wherever occurring resulting from factors over which we have no control including, but without limitation, acts of God, acts of civil or military authority or governmental acts, loss or malfunction of utilities, computers (hardware or software).

15. Tax and Legal Advice

15.1 Unless you have engaged our tax consultancy services under a separate letter of engagement, we do not provide tax advice on the suitability of our services offered to you.

15.2 We do not provide legal advice.

15.3 It is your responsibility to take independent advice to ensure that you have taken all necessary tax and legal advice in all relevant jurisdictions with regard to the establishment and operation of the Agreement and for ensuring that the activities or proposed activities will not breach the laws of any relevant jurisdiction.

16. Changes to Terms of Business

16.1 Circumstances may arise which require us to change our Terms of Business these may which may include, but are not exclusive to:

- to comply with new or amended legislation;
- to comply with new or changed regulatory requirements;
- to correct any identified errors or omissions.

16.2 Notice of such changes will be given by way of one or more of the following:

- by post;
- by electronic means;
- by way of a notice on our Website.

16.3 Any changes will be notified by us, giving you 30 calendar days' notice of such change.

16.4 Unless you contact us in writing to advise us of your non-acceptance of the changed conditions within 30 calendar days you will be deemed to have accepted the changes. Notification of non-acceptance could lead to the invocation of Clause 10.2.