

## APPENDIX TO LETTER

### TERMS AND CONDITIONS OF THIS ENGAGEMENT

#### **Additional Legal Responsibilities - Criminal Law**

Where, in the course of conducting professional work, it comes to the attention of certain "relevant persons" (the definition of which includes auditors), that information or documents indicate that an offence may have been committed under Section 59, Criminal Justice (Theft and Fraud Offences) Act, 2001, such suspicions must be reported to the Garda Síochána. This applies regardless of the apparent materiality of the suspected offence, or whether the suspected offence has already been reported to the relevant authorities. We have similar reporting obligations under the Criminal Justice Act, 2011.

#### **Anti - Money laundering - Reporting Suspicions**

The provision of audit, accounting and taxation services are businesses in the regulated sector under the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2010 to 2021 and the Criminal Justice Act, 2013 and, as such, partners and staff in audit, accounting and taxation firms are required, under the anti-money laundering regime in the Republic of Ireland, to report any suspicion that a criminal offence giving rise to proceeds from criminal conduct has been or is being committed, regardless of whether that offence has been committed or is being committed by their client or by a third party. If as part of our normal work, we form a suspicion that such an offence has been or is being committed we are required to make a report to the Garda Síochána and the Revenue Commissioners. In such circumstances, it is not our practice to discuss such reports with you because of the restrictions on disclosure imposed on us by the anti-money laundering legislation.

#### **Client identification**

We are required to identify our clients for the purposes of the anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases.

If satisfactory evidence of your identify is not provided within a reasonable time, there may be circumstances in which we are not able to proceed with the appointment.

#### **External Review**

Statutory Audit Firms are subject to external review by their professional body and by highly experienced independent qualified accountants. Accordingly, our client files may be reviewed from time to time by an external reviewer who will be subject to the same confidentiality requirements as we are.

#### **DIRECTORS**

**DECLAN MURRAY** B.Comm, FCA

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**Liability provisions**

We will perform the engagement with reasonable skill and care. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, or for the opinions we have formed.

**Changes in the law**

We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or your circumstances. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

**Applicable Law**

This engagement letter shall be governed by, and construed in accordance with, Republic of Ireland Law. The Courts of the Republic of Ireland shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those courts do not have jurisdiction.

**Best Service**

We shall endeavour at all times to provide you with a professional service of the highest quality. If, however, you are dissatisfied with our service in any way you should contact Patrick Donnellan, who will undertake to look into any complaint carefully and promptly. If we have given you a less than satisfactory service, we will undertake to do everything reasonable to put it right. If you feel that a complaint is not properly addressed or if you consider that the partner responsible for your affairs is not appropriate for the initial contact, please contact Declan Murray.

In the event that you are still dissatisfied, you may make a formal complaint to Chartered Accountants Ireland.