

DATA PROTECTION

We are committed to ensuring the protection of the privacy and security of any personal data which we process. The paragraphs below set out how we treat personal data received by us in the provision of our services during our engagement with you. This statement, our privacy notice, and our standard terms of business (any and all of which we reserve the right to amend from time to time) form an integral part of our letter of engagement with you.

1.1 In this clause, the following definitions shall apply:

'client personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;

'data protection legislation' means all applicable privacy and data protection legislation and regulations including PECR, the GDPR and any applicable national laws, regulations and secondary legislation in Guernsey (and the UK, if you are a UK resident) relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;

'controller', 'data subject', 'personal data', and 'process' shall have the meanings given to them in the data protection legislation;

'GDPR' means the General Data Protection Regulation ((EU) 2016/679); and

'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).

- 1.2 We shall only process the client personal data:
 - (i) in order to provide our services to you and perform any other obligations in accordance with our engagement with you;
 - (ii) in order to comply with our legal or regulatory obligations; and
 - (iii) where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our privacy notice (available on our website or in hard copy on request) contains further details as to how we may process client personal data.

- 1.3 For the purpose of providing our services to you, pursuant to our engagement letter, we may disclose the client personal data to our regulatory bodies or other third parties (for example, our professional advisors or service providers, or where we agree it is appropriate that we take external advice in connection with the services we have agreed to provide to you). We will only disclose client personal data to a third party where the transfer is undertaken in compliance with the data protection legislation.
- 1.4 We shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.
- 1.5 In respect of the client personal data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:
 - we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal data from a supervisory authority as defined in the data protection legislation (for example in the Guernsey, the Office of the Data Protection Commissioner); or
 - (ii) we reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.