

## REVIEW OF iXBRL TAGGED ACCOUNTS ONLY

The purpose of this schedule and the Standard Terms of Business is to set out the basis on which we are to act as accountants and advisors with regard to the review of the iXBRL tagged accounts produced by yourselves and to clarify our respective responsibilities in respect of that work.

### 1 Your responsibilities as directors/officers

- 1.1 You have agreed that you will:
- (a) prepare financial statements in accordance with generally accepted accounting practice and in accordance with applicable legislation;
  - (b) select suitable XBRL taxonomies and apply XBRL tags to the accounts information so as to prepare iXBRL accounts; and
  - (c) provide us with a copy of the iXBRL accounts and your tagging report, along with any workings.
- 1.2 You have agreed that you are responsible for:
- (a) the XBRL tagged data included within the iXBRL accounts being complete, accurate and consistent;
  - (b) ensuring that the scope of our work is sufficient for your purposes; and
  - (c) implementing any adjustments or corrections that we report to you prior to submission to HMRC. Please note that we will not be held responsible for any failure to make any such adjustments

### 2 Our responsibilities as accountants

- 2.1 You have instructed us to review the inline Extensible Business Reporting Language (iXBRL) accounts produced by your staff to ensure the tagging is reasonable.
- 2.2 It was agreed that we should carry out the following accounting and other services, unless stated otherwise in **Key Facts**:
- (a) confirm that the human-readable element of the iXBRL accounts are consistent with the financial statements approved by the directors;
  - (b) ensure that the tags used are valid (i.e. exist in the UK GAAP or UK IFRS taxonomy as appropriate) and are reasonable;
  - (c) confirm the accuracy, existence and completeness of XBRL tags [on a sample basis];
  - (d) Ensure that where the same tag has been used more than once, the underlying information is consistent;
  - (e) determine whether any company-specific extensions to the relevant taxonomies are necessary, are appropriate and have been applied consistently; and
  - (f) check whether the iXBRL accounts can be accepted electronically by HMRC.
- 2.3 We will provide you with a report of our findings and recommendations, to enable you to make any adjustments/corrections to the accounts that you consider necessary before their approval and submission to HMRC. Our report will be made solely to you. It is not to be used for any other purpose or disclosed in any way to any other person without our prior written consent. We accept no duty, responsibility or liability to any other party in connection with this engagement or our report.