

## R&D Tax Claim Platform - User Terms

Please read these terms of use carefully. Use of this Website by you indicates that you accept these User Terms. If you do not accept these User Terms, do not use this Website.

### 1. Using the Website

1.1 This Website (<https://rnd.granthornton.co.uk/> or the **Website**) is provided by Grant Thornton UK LLP (**we/us**), a limited liability partnership in accordance with the Limited Liability Partnerships Act 2000 (with registered number OC307742 and registered office at 30 Finsbury Square, London EC2A 1AG). We are authorised and regulated by the Financial Conduct Authority for designated investment business. © 2024 Grant Thornton UK LLP – All rights reserved.

1.2 The company that you work for (the **Company**) has nominated you as an authorised user of this Website. Accordingly, you will receive an email invitation to log into the Website. You will be required to create a password which will give you access to the Website.

1.3 Access to this Website is by invitation and is subject to these User Terms.

1.4 This Website provides a facility enabling you, on behalf of the Company, to check the eligibility and compile the inputs and evidence required for a Research and Development (**R&D**) tax claim (the **Services**).

1.5 By proceeding to use this Website you agree to:

- 1.5.1 the User Terms;
- 1.5.2 our privacy policy available at <https://www.granthornton.co.uk/en/privacy/> ("**Privacy Policy**"); and
- 1.5.3 our cookies policy available at <https://www.granthornton.co.uk/en/privacy/cookies/> ("**Cookie Policy**")

### 2. Licence and Permitted Use:

2.1 We hereby grant you a non-exclusive, non-sublicensable, non-transferable, licence to use, on behalf of the Company, for internal business use only, the Website in accordance with the permissions and purposes made known to you by the Company.

2.2 For the purposes of the User Terms '**internal business use**' shall not include onward vending, distributing, sublicensing, copying, transmitting, publishing, broadcasting, displaying, altering, modifying, (including abbreviating, reorganising or restructuring), posting on the internet, making available on a network, reproducing, licensing or otherwise dealing with this Website either directly or indirectly, in any medium in whole or part, other than as permitted by the User Terms, without our prior written consent.

2.3 You must always ensure that you use the Website fairly which means that you must (i) only use the Website within any agreed levels of use made known to you by the Company; and (ii) act reasonably in the way that you print, store, download or share contents of the Website. Note the information on the Website is confidential.

2.4 You may not, and you may not assist a third party to:

- 2.4.1 attempt to reproduce, assign, resell, copy, reverse engineer, modify, reuse, disassemble, decompile transfer or make any derivatives of the Website;
- 2.4.2 remove or alter any proprietary notices or marks on the Website;
- 2.4.3 access all or any part of the Website in order to create any product or services which competes with the Website;

2.4.4 circumvent any security measures or technical limitations of the Website;

2.4.5 licence, sell, rent, lease, transfer, assign, distribute, display, disclose, download or otherwise commercially exploit or otherwise make use of the Website and/or make the Services available to any third party;

2.4.6 take any screenshots of the contents or pages of this Website; or

2.4.7 use the Website for any unlawful purposes, in an unlawful manner or in any way that may bring us into disrepute.

### 3. Data Protection:

3.1 In processing your personal data, we will always comply with the obligations we set out in our Privacy Policy.

3.2 Notwithstanding the Privacy Policy, we will also use your information to contact you to request your feedback of the Service.

3.3 You shall not post or upload any special categories of personal data onto this Website, which may include information about yourself or another person that may relate to race, ethnic origin, political opinions, religious or political beliefs, trade unions memberships, health data or any other special categories of personal data as defined by the UK General Data Protection Regulation or the Data Protection Act 2018.

### 4. Disclaimer

4.1 The Website is provided on an "as is" basis and we do not make any representations or warranties, including without limitation, representations or warranties relating to the timeliness, currency, continuity, accuracy, completeness, merchantability, or fitness for a particular purpose of the Website. By using this Website, you acknowledge that every business decision involves the assumption of a risk and that we, in making the Website available to you, do not underwrite that risk, in any manner whatsoever. **Subject to Clause 4.13** we shall not be liable for any loss caused in whole or in part by your use of the Website.

4.2 You acknowledge that no component of the Website shall constitute any financial, legal, investment or any other professional advice.

4.3 Access to the Website is granted to you for the purposes set out in Clause 2.1 and is intended to facilitate the formation of business decisions by the Company in relation to the Services.

4.4 To the fullest extent permitted by law, we will not be liable for any loss or damage caused by a virus, distributed denial-of-service attack, or other technologically harmful material that may infect your computer equipment, computer programs, data or other proprietary material due to your use of the Website.

4.5 We shall not under any circumstances (i) assume any responsibility for the quality of your input into the Website including any attachments (**Interview Input**); or (ii) be liable whatsoever for any reliance, loss, claim, or complaint arising from or in connection with any Interview Input.

4.6 An assessment of Interview Inputs is available in the form of downloadable reports (each a **Report**) in a PDF or CSV format.

4.7 Reports arising from the assessment of R&D tax claims are confidential and prepared exclusively for the Company.

4.8 Reports are prepared using information provided by you. We will not verify the accuracy or completeness of such information. There may therefore be errors in such information which could impact on the content of the Report. No warranty or representation as to the accuracy or completeness of any such information or of the content of the Report relating to such information

- is given nor can any responsibility be accepted for any loss arising therefrom. We would request that you check our understanding of the facts carefully and advise us of any inaccuracies or changes as this could have an impact on output of each assessment.
- 4.9 Reports should not be used, reproduced, or circulated for any other purpose, in whole or in part, nor disclosed to third parties, without our prior written consent, except as required by law or regulation or if disclosure is required to HM Revenue and Customs (**HMRC**). Such consent will only be given after full consideration of the circumstances at the time. For the avoidance of doubt, we accept no duty of care nor assume any responsibility to any third party.
- 4.10 Reports are based on current tax legislation and HMRC's practice as at the date of the Report which may be subject to future change. While we have prepared the Report based on our interpretation of the legislation and HMRC current practice, you should appreciate that there can be no guarantee that HMRC will accept the content of the Report. There is a risk that HMRC could challenge the analysis and conduct an enquiry into the assessment of R&D tax claim.
- 4.11 Events and circumstances occurring after the date of the Report will, in due course, render the respective Report out of date and, accordingly, we will not accept a duty of care nor assume a responsibility for decisions and actions which are based upon such an out-of-date Report. Additionally, we have no responsibility to update the Report for events and circumstances occurring after this date.
- 4.12 Responsibility for management decisions will remain solely with the directors of the Company and not us. The directors should perform an appropriate review of the output of each Report to inform any decision made by the Company.
- 4.13 Nothing in the User Terms shall exclude or limit our liability to you where it would be unlawful to do so.
- 5. Uploading content onto the Website:**
- 5.1 Whenever you make use of a feature that allows you to upload any Interview Input to our Website, you must comply with the content standards set out in clause 5.2.
- 5.2 Your Interview Input must:
- 5.2.1 be accurate;
  - 5.2.2 comply with the laws of England and Wales;
  - 5.2.3 not be defamatory;
  - 5.2.4 not promote unlawful violence;
  - 5.2.5 not infringe any copyright, database right, trademark or any other third-party rights;
  - 5.2.6 not breach data protection legislation or confidentiality rights;
  - 5.2.7 not deliberately nor negligently introduce viruses, worms, bombs, Trojan horses, and trap doors; or
  - 5.2.8 not be in contempt of court.
- 6. Third Party Claims:**
- 6.1 If you are notified by a third party that your use of the Website infringes the rights of a third party, you agree to (i) notify us as soon as reasonably possible; and (ii) at our request immediately cease to use any element of the Website that allegedly infringes third party rights.
- 7. General**
- 7.1 **Change to these Terms:** We may amend these terms from time to time. Every time you wish to use the Website, please check these terms to ensure you understand the terms that apply at that time. We will endeavour to give you notice of any material changes to these terms.
- 7.2 **Governing Law:** These terms shall be governed by English and Welsh law and the English courts shall have exclusive jurisdiction.