

The Committee shall also:

- 6.6.8 review any representation letter(s) requested by the external auditor before they are signed by management;
- 6.6.9 review the management letter and management's response to the auditor's findings and recommendations; and
- 6.6.10 develop and implement a policy on the supply of non-audit services by the external auditor to avoid any threat to audit an objectivity and independence, taking into account any relevant ethical guidance on the matter.

7. OTHER MATTERS

The Committee shall:

- 7.1 have access to sufficient resources in order to carry out its duties, including access to the company secretariat for assistance as required;
- 7.2 be provided with appropriate and timely training, both in the form of an induction programme for new members and on an ongoing basis for all members;
- 7.3 give due consideration to laws and regulations, the provisions of the UK Corporate Governance Code and the requirements of the UK Listing Authority's Listing, Prospectus and Disclosure and Transparency Rules and any other applicable rules, as appropriate;
- 7.4 be responsible for co-ordination of the internal and external auditors;
- 7.5 oversee any investigation of activities which are within its terms of reference
- 7.6 work and liaise as necessary with other Board committees; and
- 7.7 arrange for periodic reviews of its own performance and, at least annually, review its constitution and terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board.

8. AUTHORITY

The Committee is authorised to:

- 8.1 seek any information it requires from any employees or officers in order to perform its duties;
- 8.2 obtain, at the Company's expense, expert independent legal, accounting or other professional advice on any matter it believes it necessary to do so;
- 8.3 call any employee to be questioned at a meeting of the Committee as and when required; and
- 8.4 have the right to publish in the Company's annual report details of any issues that cannot be resolved between the Committee and the Board.

These terms of reference were adopted by resolution of the Board passed on 17/03/2015.