



## DISCLOSURE LOG- FOIA Requests

| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 23/12/2025       | <ol style="list-style-type: none"><li>1. Number of Multi-functional devices at Financial Reporting Council?</li><li>2. Name of current supplier/s?</li><li>3. Contract start date?</li><li>4. Contract end date?</li><li>5. Is there an option to extend this contract?</li><li>6. Does the Council have a print room? If yes, when does the contract end?</li><li>7. Does the Council have additional printers? if yes how many and is there a contract?</li><li>8. What route to market – open tender or framework, if yes which one used?</li></ol> | <p>Our response to each of your questions is provided below.</p> <ol style="list-style-type: none"><li>1. Number of Multi-functional devices at Financial Reporting Council?</li></ol> <p>There are 7 devices.</p> <ol style="list-style-type: none"><li>2. Name of current supplier/s?</li></ol> <p>Bechtle UK Limited</p> <ol style="list-style-type: none"><li>3. Contract start date?</li></ol> <p>9 October 2025</p> <ol style="list-style-type: none"><li>4. Contract end date?</li></ol> <p>8 October 2026</p> <ol style="list-style-type: none"><li>5. Is there an option to extend this contract?</li></ol> <p>There is no option to extend the contract.</p> <ol style="list-style-type: none"><li>6. Does the Council have a print room? If yes, when does the contract end?</li></ol> <p>The FRC does not have a print room.</p> <ol style="list-style-type: none"><li>7. Does the Council have additional printers? if yes how many and is there a contract?</li></ol> <p>The FRC has 5 additional printers.</p> <p>We have understood the second limb of your request as requesting confirmation as to whether there is a contract for the lease or hire of the additional printers. Accordingly, we confirm there is no contract for the lease or hire of the additional printers.</p> <ol style="list-style-type: none"><li>8. What route to market – open tender or framework, if yes which one used?</li></ol> <p>A competitive tender process was undertaken for the provision of multi-functional devices.</p> |
| 19/12/2025       | <p><b>I. Statements of Standard Accounting Practice (SSAP)</b></p> <p>SSAP 22 — Accounting for goodwill (1989 Version) – I am looking for the 1989 version based on Exposure Draft No. 44 (ED 44).</p>                                                                                                                                                                                                                                                                                                                                                 | <p>We respond to each of your questions using the same numbering as above.</p> <ol style="list-style-type: none"><li>I. Statements of Standard Accounting Practice (SSAP)</li></ol> <p>SSAP 22 — Accounting for goodwill (1989 Version).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



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|                  | <p>SSAP 23 — Accounting for acquisitions and mergers (Original April 1985 Version) – I am looking for the original statement issued in April 1985, prior to its replacement by FRS 6.</p> <p><b>II. Exposure Drafts (ED / FRED) and Comment Letters</b></p> <p>Exposure Draft No. 44 (ED 44)<br/>– Draft for the 1989 version of SSAP 22.<br/>– If available, I would also be very interested in any comment letters received in response to this draft.</p> <p>Exposure Draft No. 31 (ED 31)<br/>– Draft for SSAP 23.<br/>– Again, if possible, I would like to know whether comment letters relating to this draft are available.</p> <p>FRED 6 — Acquisitions and Mergers<br/>– Draft for FRS 6 (1994).<br/>– I would also be grateful for any information on the availability of related comment letters.</p> <p>FRED 7 — Fair Values in Acquisition Accounting – Draft for FRS 7 (1994).<br/>– If available, I would also like to consult any comment letters received.</p> <p>FRED 12<br/>– Draft for FRS 10 (Goodwill and Intangible Assets).</p> <p>FRED 15<br/>– Draft for FRS 11 (Impairment of Fixed Assets and Goodwill).<br/>– I would also be interested in any associated comment letters, if these are held and accessible.</p> <p>FRED (issued December 2008)<br/>– Exposure Draft for the 2009 amendments to FRS 6.</p> <p><b>III. Financial Reporting Standards (FRS) — Consolidated / Amended Versions</b></p> <p>FRS 6 — Acquisitions and Mergers<br/>– Consolidated version including the 2009 amendments.<br/>– I already have the original version, so I am specifically looking for a consolidated version that incorporates the amendments.</p> <p>FRS 7 — Fair Values in Acquisition Accounting – Consolidated version including subsequent amendments (for example those arising in 2008 and from FRS 17, FRS 19, FRS 25, etc.).</p> <p>FRS 10 — Goodwill and Intangible Assets<br/>– Consolidated version including all subsequent amendments (e.g. FRS 11, FRS 18).</p> | <p><b><i>Please find a scanned copy enclosed with this letter. Please be aware that to the extent that the ICAEW own the intellectual property rights in this content, this disclosure does not constitute a waiver of any of the ICAEW's rights, nor does it grant you a licence for any re-use, sub-licensing or commercialisation.</i></b></p> <p>SSAP 23 — Accounting for acquisitions and mergers (Original April 1985 Version).</p> <p><b><i>Please find a scanned copy enclosed with this letter. Please be aware that to the extent that the ICAEW own the intellectual property rights in this content, this disclosure does not constitute a waiver of any of the ICAEW's rights, nor does it grant you a licence for any re-use, sub-licensing or commercialisation.</i></b></p> <p>II. Exposure Drafts (ED / FRED) and Comment Letters</p> <p>Exposure Draft No. 44 (ED 44) – Draft for the 1989 version of SSAP 22. If available, I would also be very interested in any comment letters received in response to this draft.</p> <p><b><i>Please find a scanned copy of this document enclosed with this letter. We do not hold any comment letters in relation to this document.</i></b></p> <p>Exposure Draft No. 31 (ED 31) – Draft for SSAP 23. Again, if possible, I would like to know whether comment letters relating to this draft are available.</p> <p><b><i>Please find a scanned copy of this document enclosed with this letter. We do not hold any comment letters in relation to this document.</i></b></p> <p>FRED 6 — Acquisitions and Mergers – Draft for FRS 6 (1994). I would also be grateful for any information on the availability of related comment letters.</p> <p><b><i>Please find a scanned copy of this document enclosed with this letter. We do not hold any comment letters in relation to this document.</i></b></p> <p>FRED 7 — Fair Values in Acquisition Accounting – Draft for FRS 7 (1994). If available, I would also like to consult any comment letters received.</p> <p><b><i>Please find a scanned copy of this document enclosed with this letter. We do not hold any comment letters in relation to this document.</i></b></p> <p>FRED 12 – Draft for FRS 10 (Goodwill and Intangible Assets).</p> <p><b><i>Please find a scanned copy of this document enclosed with this letter.</i></b></p> <p>FRED 15 – Draft for FRS 11 (Impairment of Fixed Assets and Goodwill). I would also be interested in any associated comment letters, if these are held and accessible.</p> |



| Date of response                | Nature of request                                                                                                                                                                                                                                                                                                                                            | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |              |               |             |                                 |          |         |                                   |                                 |          |           |                                          |                                 |          |           |                                          |
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|                                 | FRS 11 — Impairment of Fixed Assets and Goodwill – Consolidated version including the 2009 amendments.                                                                                                                                                                                                                                                       | <p><b>Please find a scanned copy of this document and associated comment letters enclosed with this letter. Personal details have been redacted further to section 40(2) FOIA. Please note, we are unable to disclose two comment letters as they were provided to the FRC in confidence, and are exempt from disclosure under section 41 FOIA. Further information on the application the section 40(2) and 41 exemptions is provided in Annex A below.</b></p> <p>FRED (issued December 2008) – Exposure Draft for the 2009 amendments to FRS 6.</p> <p><b>Please find a copy of this document enclosed with this letter.</b></p> <p>III. Financial Reporting Standards (FRS) — Consolidated / Amended Versions</p> <p>FRS 6 — Acquisitions and Mergers – Consolidated version including the 2009 amendments. I already have the original version, so I am specifically looking for a consolidated version that incorporates the amendments.</p> <p><b>We do not hold this information.</b></p> <p>FRS 7 — Fair Values in Acquisition Accounting – Consolidated version including subsequent amendments (for example those arising in 2008 and from FRS 17, FRS 19, FRS 25, etc.).</p> <p><b>We do not hold this information.</b></p> <p>FRS 10 — Goodwill and Intangible Assets – Consolidated version including all subsequent amendments (e.g. FRS 11, FRS 18).</p> <p><b>We do not hold this information.</b></p> <p>FRS 11 — Impairment of Fixed Assets and Goodwill – Consolidated version including the 2009 amendments.</p> <p><b>We do not hold this information</b></p> <p>Finally, we note that some of the information requested may be available from other parties, such as the Institute of Chartered Accountants in England and Wales (ICAEW), though there may be restrictions on the parties to whom this information is accessible. In respect of Part III of your request, we understand that some third parties publish accounting standards, including amended versions of those standards.</p> |                                          |              |               |             |                                 |          |         |                                   |                                 |          |           |                                          |                                 |          |           |                                          |
| 10/12/2025                      | <p>Please provide details of any payments made by yourselves to <b>Montfort Communications Limited</b> between 1 July 2019 and the present day.</p> <p>For each payment, please include:</p> <ul style="list-style-type: none"><li>• The date of payment</li><li>• The amount paid</li><li>• A brief description of the goods or services provided</li></ul> | <table><tr><th>Supplier Name</th><th>Payment Date</th><th>Payment Value</th><th>Description</th></tr><tr><td>Montfort Communications Limited</td><td>4/9/2020</td><td>£12,000</td><td>Public Affairs Advice and Support</td></tr><tr><td>Montfort Communications Limited</td><td>2/8/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>2/8/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Supplier Name                            | Payment Date | Payment Value | Description | Montfort Communications Limited | 4/9/2020 | £12,000 | Public Affairs Advice and Support | Montfort Communications Limited | 2/8/2022 | £9,000.00 | Strategic Comms & Public Affairs Service | Montfort Communications Limited | 2/8/2022 | £9,000.00 | Strategic Comms & Public Affairs Service |
| Supplier Name                   | Payment Date                                                                                                                                                                                                                                                                                                                                                 | Payment Value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Description                              |              |               |             |                                 |          |         |                                   |                                 |          |           |                                          |                                 |          |           |                                          |
| Montfort Communications Limited | 4/9/2020                                                                                                                                                                                                                                                                                                                                                     | £12,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Public Affairs Advice and Support        |              |               |             |                                 |          |         |                                   |                                 |          |           |                                          |                                 |          |           |                                          |
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| Montfort Communications Limited | 2/8/2022                                                                                                                                                                                                                                                                                                                                                     | £9,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Strategic Comms & Public Affairs Service |              |               |             |                                 |          |         |                                   |                                 |          |           |                                          |                                 |          |           |                                          |



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|                  |                   | <table><tr><td>Montfort Communications Limited</td><td>2/8/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>1/21/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>2/18/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>3/25/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>4/29/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>6/17/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>6/17/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; Public Affairs Service</td></tr><tr><td>Montfort Communications Limited</td><td>7/15/2022</td><td>£9,000.00</td><td>Strategic Comms &amp; 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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4/29/2022                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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 |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |
|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6/17/2022                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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 |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |
|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6/17/2022                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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 |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |
|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7/15/2022                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 8/29/2022                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10/21/2022                      | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10/21/2022                      | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 11/25/2022                      | £11,400.00 | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 12/16/2022                      | £11,400.00 | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2/10/2023                       | £11,400.00 | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3/31/2023                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2/8/2022                        | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6/16/2023                       | £9,000.00  | Strategic Comms & Public Affairs Service |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6/16/2023                       | £8,333.33  | PR and Communications Consultancy        |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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 |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |
|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6/16/2023                       | £8,333.33  | PR and Communications Consultancy        |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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 |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |
|                  |                   | Montfort Communications Limited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 8/25/2023                       | £8,333.33  | PR and Communications Consultancy        |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |                                 |           |           |                                          |       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| Date of response                | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                   |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
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|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table><tr><td>Montfort Communications Limited</td><td>9/22/2023</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>10/13/2023</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>11/20/2023</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>1/22/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>1/22/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>3/25/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>3/25/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>4/15/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>5/20/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>6/14/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>7/12/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>9/2/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>9/6/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>10/11/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>11/8/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr><tr><td>Montfort Communications Limited</td><td>12/13/2024</td><td>£8,333.33</td><td>PR and Communications Consultancy</td></tr></table> | Montfort Communications Limited   | 9/22/2023 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 10/13/2023 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 11/20/2023 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 1/22/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 1/22/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 3/25/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 3/25/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 4/15/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 5/20/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 6/14/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 7/12/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 9/2/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 9/6/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 10/11/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 11/8/2024 | £8,333.33 | PR and Communications Consultancy | Montfort Communications Limited | 12/13/2024 | £8,333.33 | PR and Communications Consultancy |
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| Montfort Communications Limited | 5/20/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                           | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 6/14/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                           | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 7/12/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                           | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 9/2/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                            | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 9/6/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                            | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 10/11/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                          | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 11/8/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                           | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Montfort Communications Limited | 12/13/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                          | £8,333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | PR and Communications Consultancy |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| 28/11/2025                      | <p>FRC2024-118 Business &amp; Financial Database for Companies</p> <p>With regards to the following contract:<br/>Please confirm the contract start and end dates, including any extension options exercised or available.</p> <p>Please confirm the total contract value (or estimated value) and provide a breakdown by year or option period.</p> <p>Please state the procurement route used and whether any other suppliers were considered at award stage.</p> | <p>Our response to each part of your Request is set out in the table below.</p> <p>Where the Request is seeking information that is publicly available, we consider that the information requested is exempt from disclosure pursuant to section 21 of FOIA. Section 21 of FOIA exempts information that is reasonably accessible by other means (in this case, on a public-facing website). This is an absolute exemption which means that the public interest test does not need to be considered. More details about this exemption can be found at <b>Annex B</b>.</p> <p>The relevant information is accessible via the GOV.UK Contracts Finder website <a href="#">here</a>.</p> <table><tr><th>Request</th><th>Response</th></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Request                           | Response  |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |
| Request                         | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                   |           |           |                                   |                                 |            |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |           |           |                                   |                                 |          |           |                                   |                                 |          |           |                                   |                                 |            |           |                                   |                                 |           |           |                                   |                                 |            |           |                                   |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                  | <p>Please provide a copy of the contract award decision or notice (redacted if necessary) and supplier details.</p> <p>Please confirm the key performance indicators, service-level targets, or measurable outputs set at the start of the contract (for example: data quality, delivery timeliness, or system availability).</p> <p>Where available, please provide any data or internal summaries showing supplier performance against those KPIs.</p> <p>Please provide any available data relating to end-user usage of the contracted service (for example: number of active users, licences, or reports generated).</p> <p>Please confirm which business unit or operational team is responsible for managing this contract and monitoring supplier performance.</p> <p>Please confirm whether any concerns, clarifications, or performance issues have been raised with the supplier during the life of the contract — high-level detail only is required (for example, general themes, issue categories, or resolution summaries).</p> <p>Please comment on whether product usage and anticipated benefits have been realised in accordance with the organisation's stated aims or intended business outcomes at the time of award.</p> <p>Please explain the decision-making process for determining whether the contract will be terminated, extended, or re-procured. In particular, please clarify:</p> <ol style="list-style-type: none"> <li>What criteria or governance thresholds are used to decide between renewal, extension, or re-tender;</li> <li>Which roles or committees approve these decisions; and</li> <li>The anticipated date or timeframe for making this decision for this specific contract</li> </ol> <p>Please confirm the expected process and timetable for publishing a Prior Information Notice (PIN) or any early market engagement notice relating to the replacement or re-tender of this contract — including the anticipated publication date, procurement route, and the portal or contact team through which such notices will be issued.</p> <p>Please specify the most appropriate way for a supplier to express interest in future opportunities or upcoming re-procurements of a contract of this type (for example, registration systems, email lists, market engagement events, or framework enrolment).</p> | <p>Please confirm the contract start and end dates, including any extension options exercised or available.</p> <p>Please confirm the total contract value (or estimated value) and provide a breakdown by year or option period.</p> <p>Please state the procurement route used and whether any other suppliers were considered at award stage.</p> <p>Please provide a copy of the contract award decision or notice (redacted if necessary) and supplier details.</p> <p>Please confirm the key performance indicators, service-level targets, or measurable outputs set at the start of the contract (for example: data quality, delivery timeliness, or system availability).</p> <p>Where available, please provide any data or internal summaries showing supplier performance against those KPIs.</p> <p>Please provide any available data relating to end-user usage of the contracted service (for example: number of active users, licences, or reports generated).</p> <p>Please confirm which business unit or operational team is responsible for managing this contract and monitoring supplier performance.</p> |
|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>The contract start and end dates are exempt pursuant to section 21 of FOIA.</p> <p>The contract may be extended by the FRC for one period of up to 12 months.</p> <p>The total contract value is exempt pursuant to section 21 of FOIA.</p> <p>Breakdown by year:<br/>Year 1: £55,650.00<br/>Year 2: £58,432.50</p> <p>The procurement route was Crown Commercial Services GCloud 14.<br/>The FRC undertook a search for suitable suppliers and identified one supplier capable of meeting the FRC's requirements.</p> <p>The contract award notice is exempt pursuant to section 21 of FOIA.</p> <p>Service availability of 99.5%.</p> <p>Information not held.</p> <p>There are 12 active users.</p> <p>Various bespoke reports are generated daily based on business needs.</p> <p>The FRC's Market Intelligence &amp; Insights team and the FRC's Audit Firm Supervision team.</p>                                                                                                                                                                                                                                       |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                  |                   | <p>Please confirm whether any concerns, clarifications, or performance issues have been raised with the supplier during the life of the contract — high-level detail only is required (for example, general themes, issue categories, or resolution summaries).</p> <p>Support requests have been raised with the supplier, querying matters including functionality, technical issues and accuracy of information.</p> <p>Our response identifies general themes as requested. The response should not be taken as indicating the existence of performance, or similar, issues.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                  |                   | <p>Please comment on whether product usage and anticipated benefits have been realised in accordance with the organisation's stated aims or intended business outcomes at the time of award.</p> <p>The information / data that should be provided under the contract is being provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                  |                   | <p>Please explain the decision-making process for determining whether the contract will be terminated, extended, or re-procured. In particular, please clarify:</p> <ul style="list-style-type: none"> <li>a. What criteria or governance thresholds are used to decide between renewal, extension, or re-tender;</li> <li>b. Which roles or committees approve these decisions; and</li> <li>c. The anticipated date or timeframe for making this decision for this specific contract</li> </ul> <p>The decision-making process for determining whether the contract will be terminated, extended, or re-procured lies with the Market Intelligence &amp; Insights team, these decisions will be based on supplier performance and the FRC's business needs.</p> <ul style="list-style-type: none"> <li>a. The FRC's procurement processes align with the procurement thresholds set out in the Public Contracts Regulations 2015. Typically for goods, services or works the FRC is required to tender or use a compliant framework agreement.</li> <li>b. The FRC's approval process for a contract of the type you have identified requires the approval of the FRC's Procurement Team and the appropriate Budget Holder.</li> <li>c. June 2026 (estimated or anticipated date).</li> </ul> |
|                  |                   | <p>Please confirm the expected process and timetable for publishing a Prior Information Notice (PIN) or any early market engagement notice relating to the replacement or re-tender of this contract — including the anticipated publication date, procurement route, and the portal or contact team through which such notices will be</p> <p>Information not held.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>issued.</p> <p>Please specify the most appropriate way for a supplier to express interest in future opportunities or upcoming re-procurements of a contract of this type (for example, registration systems, email lists, market engagement events, or framework enrolment)."</p> <p>The FRC complies with the public sector procurement rules as stipulated in The Public Contracts Regulations 2015 and/or the Procurement Act 2023.</p> <p>Where suitable the FRC will advertise its tender opportunities on the Central Digital Platform (<a href="https://www.gov.uk/find-tender">https://www.gov.uk/find-tender</a>) which is an enhanced Find a Tender service. Alternatively, the FRC may use a framework agreement which is compliant with The Public Contracts Regulations 2015 and/or the Procurement Act 2023 (for example, the Crown Commercial Services GCloud framework).</p> |
| 21/11/2025       | <p>I am writing to respectfully inquire whether the Financial Reporting Council has received any notification, report, or regulatory communication from Deloitte LLP, London, concerning matters involving BGC Brokers L.P. and myself, [redacted], under the provisions of section 507 of the Companies Act 2006 or ISA (UK) 250 Section B ("The auditor's right and duty to report to regulators in the financial sector").</p> <p>I fully appreciate that the contents of any such report would be confidential and that the FRC cannot disclose its substance.</p> <p>However, for governance and legal purpose, I would be grateful if you could kindly confirm whether such a report or notification was submitted by Deloitte LLP, and, if possible, the date of receipt and reference number (if one exists).</p> <p>For clarity, I am seeking confirmation of whether the FRC holds any such report or correspondence and, if so, whether it may be disclosed—either under the Freedom of Information Act 2000 or the Data Protection Act 2018, insofar as it contains my personal data.</p> <p>If further details are needed to identify the relevant records, please let me know, and I will be glad to provide them.</p> | <p>The FRC does not hold the information you have requested.</p> <p>We have understood your request as seeking to exercise your rights to access your personal data under the Data Protection Act 2018 only in the event that the FRC held any Deloitte report or related material concerning BGC Brokers LP and yourself that contained your personal data. As the FRC does not hold the information you have requested, we have understood from your 4 November email that you do not intend to exercise any rights you may have under the Data Protection Act 2018 in these circumstances.</p>                                                                                                                                                                                                                                                                                               |
| 10/11/2025       | <p>I am writing to request information under the Freedom of Information Act 2000 in relation to the Financial Reporting Council's oversight of UK companies' narrative reporting, particularly the "front half" of annual reports and related publications (e.g. strategic reports, ESG reports, and directors' reports).</p> <p>Specifically, I request the following information for the period 1 January 2018 to present:</p> <p>FRC Correspondence and Reviews:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>The FRC may hold the information requested but estimates that establishing whether it holds the information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (<b>Fees Regulations</b>). Therefore, section 12 (Cost of compliance exceeds appropriate limit) of FOIA applies and the FRC is not obliged to comply with your request for information.</p> <p>This is on the basis of our estimate that it will take in excess of 18 hours to conduct searches to comply with your request, including identifying, locating and retrieving any information the FRC may hold. Further information on our application of section 12 (Cost of compliance exceeds appropriate limit) of FOIA is set out in <b>Annex A</b> below.</p>                                                                             |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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|                  | <p>Copies (or summaries, if redaction is necessary) of any correspondence sent by the FRC to companies, auditors, or advisers in which the FRC raised concerns about the accuracy, factual support, verification, or consistency of narrative disclosures (including but not limited to the "strategic report" and any other non-financial sections of annual reports).</p> <p>Please include any references to whether the company had undertaken internal verification or fact-checking processes and whether those processes were deemed sufficient.</p> <p>Thematic Reviews and Internal Analyses:</p> <p>Any internal analyses, reports, briefing papers, or thematic review working documents prepared by the FRC that discuss:</p> <ol style="list-style-type: none"> <li>The extent to which UK companies undertake internal verification of narrative disclosures;</li> <li>Common issues identified in narrative reporting relating to factual accuracy, misstatement, unsupported claims, or inconsistency with financial statements;</li> <li>Any consideration by the FRC of recommending or requiring more formal narrative verification practices.</li> </ol> <p>Statistics on Concerns Raised:</p> <p>Any aggregate data held by the FRC showing:</p> <ol style="list-style-type: none"> <li>The number of companies where concerns about narrative accuracy or verification were raised in CRR reviews, thematic reviews, or correspondence;</li> <li>The nature of those concerns (e.g. factual errors, unsupported claims, inconsistent disclosures, omissions, etc.);</li> <li>Outcomes (e.g. corrections issued, voluntary restatements, enforcement actions).</li> </ol> <p>FRC Guidance and Policy Discussions:</p> <p>Any internal policy papers, minutes, or meeting notes from FRC committees or working groups discussing whether current "fair, balanced and understandable" guidance is adequate or whether stronger expectations around verification or evidence of accuracy should be introduced.</p> <p>For all of the above, where full disclosure is not possible, I would be grateful if you could provide summaries, redacted extracts, or anonymised data sufficient to convey the substance of the material.</p> <p>Please treat this request as covering all relevant documents, emails, briefings, and statistical datasets held by the FRC in any format (including Word, PDF, Excel, or email correspondence).</p> <p>If you consider that any exemptions under the Act apply to the information requested, please ensure that information is nonetheless disclosed to the fullest extent possible where those exemptions do not apply, with appropriate redactions made only where strictly necessary.</p> <p>If any part of the request is likely to exceed the cost limit, please advise which parts could be provided within the limit and allow me to refine the request accordingly.</p> | <p>While we are relying on section 12 of FOIA in respect of all of your request, you may find it helpful to consult the annual activity reports concerning corporate reporting which are publicly available from our website here: <a href="#">Annual Activity Reports</a>. The annual activity reports, by way of example, contain information that appears relevant to your request such as information relating to thematic reviews and the most common topics where substantive questions were raised with companies in a monitoring cycle. The FRC also publishes on its website <a href="#">case summaries</a> which summarise substantive matters raised with companies, which you may also find useful.</p> <p>Further, the FRC has published <a href="#">Guidance on the Strategic Report</a> which may be relevant to your request concerning FRC guidance and policy discussions.</p> <p>When we refuse a request because we estimate that the cost limit has been exceeded, we endeavour, where it is reasonable to do so, to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit. In respect of your request, it could be refined by:</p> <ol style="list-style-type: none"> <li>Reducing the time period for which you are requesting the information to a single year;</li> <li>Narrowing the scope of your request. Your request seeks information in respect of 'narrative disclosures'. The scope of your request could be narrowed by identifying a specific type of narrative disclosure your request relates to. You may wish to consider making requests by reference to a specific section of an annual report (e.g. Director's report, Corporate Governance, Climate-related disclosures). When considering how you could refine your request, you may also wish to take into account that the FRC's remit in relation to the <i>"front half" of annual reports and related publications</i> does not extend to the processes adopted by companies. Those are matters for a company's auditor.</li> </ol> <p>The FRC would consider any subsequent request afresh and that consideration would include an assessment of whether any FOIA exemptions may apply to the information sought in that request.</p> <p>In respect of this request, since the FRC has determined that complying with your request exceeds the applicable cost limits, it has not determined whether any other exemptions would apply.</p> <p>Should you wish to make a fresh FOIA request, please let us know in writing using the contact details contained at the end of this letter.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                    | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| 31/10/2025       | I would like to receive the number of disciplinary actions, resignations, staff exits for any reason other than resignation and grievances lodged, during the last 24 months by FRC staff, broken down into the following categories: White, Black, Asian, all other staff. Secondly, please provide me with any equality impact assessments conducted in connection with team restructures over the last 24 months. | <p>The FRC holds information relating to staff ethnicity using the following categories:</p> <ul style="list-style-type: none"> <li>• Asian/Asian British</li> <li>• Black/African/Caribbean/Black British</li> <li>• White</li> <li>• Mixed/Multiple Ethnic Groups</li> <li>• Other Ethnic Group</li> <li>• No Response</li> </ul> <p>Annex A contains our response to the first part of the Request seeking information concerning: "disciplinary actions, resignations, staff exits for any reason other than resignation and grievances lodged", broken down by ethnic group, using the categories by which the FRC holds the information.</p> <p>The category of "No Response" encompasses members of staff who have elected not to provide the FRC with their ethnicity data. Where our response states "≤5 (Information exempt pursuant to section 40 of FOIA)", the relevant number is between 1 and 5. We are unable to disclose this information because it is personal data and exempt from disclosure in accordance with section 40 of FOIA. Further information on the application of this exemption is provided in Annex B below.</p> <p>We do not hold the information requested concerning equality impact assessments.</p> <p>Annex A</p> <p><u>Number of disciplinary actions</u></p> <ul style="list-style-type: none"> <li>• Asian/Asian British: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• Black/African/Caribbean/Black British: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• White: 6</li> <li>• Mixed/Multiple Ethnic Groups: nil</li> <li>• Other Ethnic Group: nil</li> <li>• No Response: 2</li> </ul> <p><u>Number of resignations</u></p> <ul style="list-style-type: none"> <li>• Asian/Asian British: 18</li> <li>• Black/African/Caribbean/Black British: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• White: 42</li> <li>• Mixed/Multiple Ethnic Groups: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• Other Ethnic Group: 4</li> <li>• No Response: 6</li> </ul> <p><u>Number of staff exits (for reasons other than resignation)</u></p> <ul style="list-style-type: none"> <li>• Asian/Asian British: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• Black/African/Caribbean/Black British: ≤5 (Information exempt pursuant to section 40 of FOIA)</li> <li>• White: 9</li> <li>• Mixed/Multiple Ethnic Groups: nil</li> <li>• Other Ethnic Group: 3</li> <li>• No Response: 2</li> </ul> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| 23/10/2025       | <p>Please focus on contracts awarded aligning these codes 90910000 - Cleaning services and 90911200 - Building-cleaning services.</p> <ol style="list-style-type: none"> <li>1. What is the total value of the contract awarded to the successful bidder?</li> <li>2. What is the duration of the contract, include start and end dates and extensions.</li> <li>3. If the contract is subject to an extension please specify whether the option to apply the extension has been taken.</li> <li>4. Please confirm when the contract will be next put to competitor tender</li> <li>5. What are the specific services or products provided under this contract?</li> <li>6. What were the criteria used to select the contractor?</li> <li>7. How many bids were received for this contract?</li> <li>8. Who won the contract</li> <li>9. Can you provide a copy of the winning bid proposal?</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>We have understood your request as seeking information in relation to current contracts concerning services that would fall within the common procurement vocabulary codes of '90910000 - Cleaning services' and '90911200 - Building-cleaning services'.</p> <p>The FRC does not hold the requested information. The FRC is located within managed buildings and does not directly contract for cleaning related services.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 20/10/2025       | <p>Date range (unless stated): 1 January 2024 – present</p> <p>A. Board/committee papers &amp; minutes</p> <ul style="list-style-type: none"> <li>• Titles, dates, and papers/minute extracts where either of the following appears:               <ol style="list-style-type: none"> <li>(i) the UK Supreme Court ruling of 16 April 2025 on the Equality Act definition of "sex";</li> <li>(ii) equality terminology in corporate reporting (definitions, accuracy, legal compliance, or risk).</li> </ol> </li> <li>• Provide the papers/minutes with necessary redactions, and a redaction schedule (title/date/grounds).</li> </ul> <p>B. Legal analyses / briefings (internal or external)</p> <ul style="list-style-type: none"> <li>• Any final legal advice, briefing notes, or written summaries the FRC produced/received that explain the impact (if any) of the UKSC ruling on the FRC's codes, supervision, enforcement, or guidance.</li> <li>• If you apply s.42 to legal advice, please confirm existence, supply titles/dates/authors, and disclose cover notes/summaries where possible (or provide a public-interest test outcome).</li> </ul> <p>C. Guidance / supervisory communications to regulated entities</p> <ul style="list-style-type: none"> <li>• Copies (or lists with links) of guidance, thematic communications, speeches, or supervisory letters addressing how issuers/audit firms should handle:</li> <li>• Equality terminology in corporate reports, s.172 statements, or governance disclosures;</li> <li>• Risks of misleading EDI claims;</li> </ul> | <p>The FRC does not hold the information requested in parts A, B, C and E of your request. In relation to part D, we do not hold the information requested save as disclosed at Annex A in respect of EDI spend and providers. The pricing information for the Menopause Friendly Accreditation has been withheld under s 41 of FOIA as the information has been provided to the FRC in confidence. For a detailed explanation of why this exemption applies, please refer to Annex B below.</p> <p>The Disclosure Log extracts sought at part F of your request are exempt under section 21 of FOIA as they are reasonably accessible to you on the Freedom of Information section of the FRC Website. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption are provided at Annex C.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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|                  | <ul style="list-style-type: none"><li>• Protections for belief (including gender-critical beliefs) and freedom of expression in reported policies.</li></ul> <p>D. Procurement and spend on EDI providers (since 1 Jan 2019)</p> <ul style="list-style-type: none"><li>• Line-by-line spend (supplier, description, amount, start/end dates) for EDI/DEI advisory, benchmarking, or training.</li><li>• Any procurement scoring templates or model terms that include EDI conditionality used by the FRC.</li></ul> <p>E. DPIAs/retention &amp; policy notes (since 1 Jan 2023)</p> <ul style="list-style-type: none"><li>• Any DPIAs, LIAs, retention schedules, or policy notes governing collection/processing of equality related data in supervision/enforcement or HR contexts.</li></ul> <p>F. Disclosure log extracts (since 1 Jan 2019)</p> <ul style="list-style-type: none"><li>• Copies/links of prior FOI responses touching Equality Act compliance, EDI/DEI reporting, belief protections, or closely related topics.</li></ul> <p>Definitions (as requested in your 22 Sep letter)</p> <ul style="list-style-type: none"><li>• “Equality terminology” – terms and definitions used in reports/policies regarding sex, gender, gender reassignment, sexual orientation, and related equality law concepts as they must be applied lawfully (accuracy, consistency, and compliance).</li><li>• “Belief protections” – protections under the Equality Act 2010 for religion or belief, expressly including gender-critical beliefs, and how those protections interact with workplace policy/reporting.</li><li>• “Compelled belief / ideological neutrality” – risks or practices that require staff or entities to affirm contested ideological propositions (e.g., compelled pronouns/policy pledges) or that undermine neutrality expected in regulated reporting/governance.</li><li>• “Equality-related data” – personal data or aggregated datasets linked to protected characteristics or related EDI indicators used in supervision/enforcement or HR, including collection, retention, minimization and lawfulness assessments.</li></ul> <p>Format &amp; staging</p> <ul style="list-style-type: none"><li>• Please stage disclosure: release readily available centrally held items first (e.g., board packs/minutes indexes, spend data, published guidance lists), with a document schedule for anything withheld (title/date/author/exemption + PIT outcome).</li><li>• Documents in searchable PDF or native format (CSV/Excel for spend).</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 30/09/2025       | Please can I have the above verbatim transcript as soon as you can turn it around, showing particularly organisation and expertise. Maybe the UK Sustainability Team could let delegates know that the verbatim transcript is available on FOI and has been requested already for the benefit of those excluded by the capacity constraints.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>We confirm we hold the information requested. However, we consider it is exempt from disclosure under the following exemptions:</p> <ul style="list-style-type: none"><li>• Disclosure of the transcript of the roundtable would inhibit the free and frank exchange of views for the purposes of deliberation, and otherwise would be likely to prejudice the effective conduct of public affairs. We therefore consider that the requested information is exempt from disclosure under section 36(2)(b)(ii) and (c) FOIA.</li></ul> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                            |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"><li>The transcript contains personal data. We therefore consider that section 40 FOIA applies and any personal data within the scope of your request is exempt from disclosure.</li></ul> <p>For a detailed explanation of how this exemption applies, please see <b>Annex A</b>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                            |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 25/09/2025       | <p>I am doing a research project investigating call-off contracts in the public sector. I have identified a potential call-off contract awarded by THE FINANCIAL REPORTING COUNCIL LIMITED, but I can't find details of the framework agreement it was awarded from.</p> <p>I have attached an Excel file that contains the information I am looking at. The last two columns ("Title of framework used" and "Further framework info") is where I am missing information. Please could you provide the name of the specific framework agreement or DPS used here. If there is any further info which you think would help me locate the framework agreement (e.g., a link to the framework's Contract Finder or FTS listing, the framework provider, or a widely-used reference number such as CCS's RM codes), please use the final column for this.</p> <p>Please note that I have identified this contract as a possible call-off contract, so there is a chance it is not a call-off. It could be, for instance, procured directly (without being called off from a framework agreement), or could be itself a notice of the establishment of a framework agreement. Therefore I would kindly ask you to specify in this instance what kind of procurement was used in the "Title of framework used" column.</p> <p>I have provided the title, description, the publication date, and procedure type used to award the potential call-off, as well as a URL link to the call-off in question and a unique reference ID for the potential call-off. Please let me know if there is anything else you need to complete the request.</p> | <p>We confirm that the FRC holds the information you have requested. Please find below the information you are seeking in respect of the relevant contract:</p> <ul style="list-style-type: none"><li><i>Title of framework used:</i> Research &amp; Insights Dynamic Purchasing System</li><li><i>Further framework info (e.g. link to framework Contract Finder award or CCS RM code):</i> Dynamic Purchasing System RM6126 <a href="https://www.crowncommercial.gov.uk/agreements/RM6126">https://www.crowncommercial.gov.uk/agreements/RM6126</a></li></ul> <p>We have also enclosed a copy of your spreadsheet, which has been completed using the same information.</p>                                                                                                                                                                                                                                                                                                                                                                                  |                                            |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 15/09/2025       | <p>Request under FOIA that you provide, (preferably in Microsoft Excel or an equivalent machine-readable format) the following information in respect of suppliers which were not paid in within 30 days for the period starting 1 April 2019 to the date of this request:</p> <ol style="list-style-type: none"><li>Supplier Name</li><li>Invoice Date</li><li>Gross Invoice Value</li><li>Payment Date</li><li>Late Payment Compensation or Interest Paid (if any)</li></ol> <p><u>Clarification:</u></p> <p>We reiterate that this request:</p> <ol style="list-style-type: none"><li>is limited to information which should (if proper records are kept) be readily available from a purchase ledger system and should therefore be possible to retrieve without any difficulty and without imposing any significant burden;</li></ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>The FRC holds the information you have requested and is providing the information contained within <b>Annex B</b> below. The FRC considers the supplier names are exempt from disclosure under section 43 of the FOIA. We consider this exemption to apply as disclosure of that information would, or would be likely to prejudice the commercial interests of the FRC and/or its suppliers. A detailed explanation of why we consider section 43 to apply can be found in <b>Annex A</b> below.</p> <p><b>Annex B</b></p> <table><tr><th>Invoice Date</th><th>Gross Invoice Value (£)</th><th>Payment Date</th><th>Late Payment Compensation or Interest Paid</th></tr><tr><td>17/09/2021</td><td>160.25</td><td>03/02/2023</td><td>0 -</td></tr><tr><td>17/09/2021</td><td>160.75</td><td>03/02/2023</td><td>0</td></tr><tr><td>20/09/2021</td><td>18480</td><td>22/10/2021</td><td>0</td></tr><tr><td>23/09/2021</td><td>82883.72</td><td>29/11/2021</td><td>0</td></tr><tr><td>01/10/2021</td><td>208.2</td><td>03/02/2023</td><td>0</td></tr></table> | Invoice Date                               | Gross Invoice Value (£) | Payment Date | Late Payment Compensation or Interest Paid | 17/09/2021 | 160.25 | 03/02/2023 | 0 - | 17/09/2021 | 160.75 | 03/02/2023 | 0 | 20/09/2021 | 18480 | 22/10/2021 | 0 | 23/09/2021 | 82883.72 | 29/11/2021 | 0 | 01/10/2021 | 208.2 | 03/02/2023 | 0 |
| Invoice Date     | Gross Invoice Value (£)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Payment Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Late Payment Compensation or Interest Paid |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 17/09/2021       | 160.25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 03/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0 -                                        |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 17/09/2021       | 160.75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 03/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0                                          |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 20/09/2021       | 18480                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 22/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0                                          |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 23/09/2021       | 82883.72                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 29/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0                                          |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |
| 01/10/2021       | 208.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 03/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0                                          |                         |              |                                            |            |        |            |     |            |        |            |   |            |       |            |   |            |          |            |   |            |       |            |   |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |            |            |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
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|                  | <div>b. relates to organisations (not individuals) who are entitled to be paid out of public funds for public services, and we do not require the disclosure of any personal information of any individual person;</div> <div>c. does not require the disclosure of any confidential information or information to the production of which there could be any other lawful objection.</div> | <table><tr><td>01/10/2021</td><td>15408</td><td>05/11/2021</td><td>0</td></tr><tr><td>01/10/2021</td><td>12959.26</td><td>12/11/2021</td><td>0</td></tr><tr><td>12/10/2021</td><td>300</td><td>10/12/2021</td><td>0</td></tr><tr><td>19/10/2021</td><td>68.22</td><td>08/02/2022</td><td>0</td></tr><tr><td>21/10/2021</td><td>1260</td><td>06/12/2021</td><td>0</td></tr><tr><td>25/10/2021</td><td>65520</td><td>04/03/2022</td><td>0</td></tr><tr><td>29/10/2021</td><td>81840</td><td>10/12/2021</td><td>0</td></tr><tr><td>29/10/2021</td><td>240</td><td>06/12/2021</td><td>0</td></tr><tr><td>31/10/2021</td><td>104.27</td><td>10/12/2021</td><td>0</td></tr><tr><td>31/10/2021</td><td>5040</td><td>06/12/2021</td><td>0</td></tr><tr><td>05/11/2021</td><td>24012</td><td>10/12/2021</td><td>0</td></tr><tr><td>08/11/2021</td><td>277.13</td><td>08/02/2022</td><td>0</td></tr><tr><td>08/11/2021</td><td>277.13</td><td>08/02/2022</td><td>0</td></tr><tr><td>08/11/2021</td><td>277.13</td><td>08/02/2022</td><td>0</td></tr><tr><td>08/11/2021</td><td>277.13</td><td>08/02/2022</td><td>0</td></tr><tr><td>10/11/2021</td><td>68.22</td><td>08/02/2022</td><td>0</td></tr><tr><td>11/11/2021</td><td>449.74</td><td>08/02/2022</td><td>0</td></tr><tr><td>11/11/2021</td><td>449.74</td><td>08/02/2022</td><td>0</td></tr><tr><td>15/11/2021</td><td>7020</td><td>04/03/2022</td><td>0</td></tr><tr><td>19/11/2021</td><td>1260</td><td>21/01/2022</td><td>0</td></tr><tr><td>23/11/2021</td><td>362</td><td>11/02/2022</td><td>0</td></tr><tr><td>23/11/2021</td><td>377</td><td>11/02/2022</td><td>0</td></tr><tr><td>24/11/2021</td><td>2327.07</td><td>21/01/2022</td><td>0</td></tr><tr><td>26/11/2021</td><td>177.06</td><td>08/02/2022</td><td>0</td></tr><tr><td>27/11/2021</td><td>2160</td><td>08/02/2022</td><td>0</td></tr><tr><td>30/11/2021</td><td>32649.6</td><td>12/01/2022</td><td>0</td></tr><tr><td>01/12/2021</td><td>4560</td><td>21/01/2022</td><td>0</td></tr><tr><td>01/12/2021</td><td>6000</td><td>21/01/2022</td><td>0</td></tr><tr><td>06/12/2021</td><td>243</td><td>11/02/2022</td><td>0</td></tr></table> | 01/10/2021 | 15408      | 05/11/2021 | 0 | 01/10/2021 | 12959.26 | 12/11/2021 | 0 | 12/10/2021 | 300 | 10/12/2021 | 0 | 19/10/2021 | 68.22 | 08/02/2022 | 0 | 21/10/2021 | 1260 | 06/12/2021 | 0 | 25/10/2021 | 65520 | 04/03/2022 | 0 | 29/10/2021 | 81840 | 10/12/2021 | 0 | 29/10/2021 | 240 | 06/12/2021 | 0 | 31/10/2021 | 104.27 | 10/12/2021 | 0 | 31/10/2021 | 5040 | 06/12/2021 | 0 | 05/11/2021 | 24012 | 10/12/2021 | 0 | 08/11/2021 | 277.13 | 08/02/2022 | 0 | 08/11/2021 | 277.13 | 08/02/2022 | 0 | 08/11/2021 | 277.13 | 08/02/2022 | 0 | 08/11/2021 | 277.13 | 08/02/2022 | 0 | 10/11/2021 | 68.22 | 08/02/2022 | 0 | 11/11/2021 | 449.74 | 08/02/2022 | 0 | 11/11/2021 | 449.74 | 08/02/2022 | 0 | 15/11/2021 | 7020 | 04/03/2022 | 0 | 19/11/2021 | 1260 | 21/01/2022 | 0 | 23/11/2021 | 362 | 11/02/2022 | 0 | 23/11/2021 | 377 | 11/02/2022 | 0 | 24/11/2021 | 2327.07 | 21/01/2022 | 0 | 26/11/2021 | 177.06 | 08/02/2022 | 0 | 27/11/2021 | 2160 | 08/02/2022 | 0 | 30/11/2021 | 32649.6 | 12/01/2022 | 0 | 01/12/2021 | 4560 | 21/01/2022 | 0 | 01/12/2021 | 6000 | 21/01/2022 | 0 | 06/12/2021 | 243 | 11/02/2022 | 0 |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 01/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15408      | 05/11/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 01/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12959.26   | 12/11/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 12/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 300        | 10/12/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 19/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 68.22      | 08/02/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 21/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1260       | 06/12/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 25/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 65520      | 04/03/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 29/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 81840      | 10/12/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 29/10/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 240        | 06/12/2021 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 23/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 377        | 11/02/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 24/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2327.07    | 21/01/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 26/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 177.06     | 08/02/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 27/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2160       | 08/02/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 30/11/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 32649.6    | 12/01/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 01/12/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4560       | 21/01/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 01/12/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6000       | 21/01/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |
|                  |                                                                                                                                                                                                                                                                                                                                                                                             | 06/12/2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 243        | 11/02/2022 | 0          |   |            |          |            |   |            |     |            |   |            |       |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |     |            |   |            |        |            |   |            |      |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |     |            |   |            |     |            |   |            |         |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |      |            |   |            |      |            |   |            |     |            |   |



| Date of response | Nature of request | Response |            |          |            |   |  |
|------------------|-------------------|----------|------------|----------|------------|---|--|
|                  |                   |          | 10/12/2021 | 70.5     | 11/02/2022 | 0 |  |
|                  |                   |          | 10/12/2021 | 4412.2   | 04/02/2022 | 0 |  |
|                  |                   |          | 16/12/2021 | 5760     | 25/02/2022 | 0 |  |
|                  |                   |          | 16/12/2021 | 24.4     | 11/02/2022 | 0 |  |
|                  |                   |          | 16/12/2021 | 13.8     | 11/02/2022 | 0 |  |
|                  |                   |          | 16/12/2021 | 68.22    | 08/02/2022 | 0 |  |
|                  |                   |          | 17/12/2021 | 531.18   | 08/02/2022 | 0 |  |
|                  |                   |          | 17/12/2021 | 3980.63  | 08/02/2022 | 0 |  |
|                  |                   |          | 21/12/2021 | 282      | 11/02/2022 | 0 |  |
|                  |                   |          | 29/12/2021 | 177.06   | 08/02/2022 | 0 |  |
|                  |                   |          | 05/01/2022 | 121.5    | 11/02/2022 | 0 |  |
|                  |                   |          | 06/01/2022 | 178.29   | 11/02/2022 | 0 |  |
|                  |                   |          | 07/01/2022 | 212      | 11/02/2022 | 0 |  |
|                  |                   |          | 13/01/2022 | 213.6    | 11/03/2022 | 0 |  |
|                  |                   |          | 18/01/2022 | 300      | 25/03/2022 | 0 |  |
|                  |                   |          | 21/01/2022 | 2892.76  | 03/02/2023 | 0 |  |
|                  |                   |          | 28/01/2022 | 2498.4   | 18/03/2022 | 0 |  |
|                  |                   |          | 31/01/2022 | 1224     | 11/03/2022 | 0 |  |
|                  |                   |          | 09/02/2022 | 1400     | 25/03/2022 | 0 |  |
|                  |                   |          | 01/03/2022 | 6240     | 06/05/2022 | 0 |  |
|                  |                   |          | 02/03/2022 | 76085.13 | 23/09/2022 | 0 |  |
|                  |                   |          | 09/03/2022 | 17088.1  | 02/09/2022 | 0 |  |
|                  |                   |          | 15/03/2022 | 4230.23  | 15/07/2022 | 0 |  |
|                  |                   |          | 25/03/2022 | 21714.72 | 13/05/2022 | 0 |  |
|                  |                   |          | 25/03/2022 | 5417.14  | 13/05/2022 | 0 |  |
|                  |                   |          | 31/03/2022 | 16300    | 20/05/2022 | 0 |  |
|                  |                   |          | 31/03/2022 | 7800     | 06/06/2022 | 0 |  |
|                  |                   |          | 01/04/2022 | 88158    | 06/05/2022 | 0 |  |
|                  |                   |          | 01/04/2022 | 9162.72  | 15/07/2022 | 0 |  |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |            |            |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|---|------------|-----|------------|---|------------|---------|------------|---|------------|-----|------------|---|------------|-----------|------------|---|------------|----------|------------|---|------------|------|------------|---|------------|--------|------------|---|------------|------|------------|---|------------|-----|------------|---|------------|------|------------|---|------------|-------|------------|---|------------|-------|------------|---|------------|--------|------------|---|------------|---------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|-------|------------|---|------------|------|------------|---|------------|-----|------------|---|------------|----------|------------|---|------------|----------|------------|---|------------|-----|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|------|------------|---|------------|------|------------|---|------------|----------|------------|---|------------|---------|------------|---|
|                  |                   | <table><tr><td>08/04/2022</td><td>22196.4</td><td>13/05/2022</td><td>0</td></tr><tr><td>26/04/2022</td><td>210</td><td>03/02/2023</td><td>0</td></tr><tr><td>27/04/2022</td><td>2289.18</td><td>12/05/2023</td><td>0</td></tr><tr><td>30/04/2022</td><td>888</td><td>06/06/2022</td><td>0</td></tr><tr><td>04/05/2022</td><td>120710.43</td><td>16/09/2022</td><td>0</td></tr><tr><td>04/05/2022</td><td>86156.49</td><td>16/09/2022</td><td>0</td></tr><tr><td>06/05/2022</td><td>9000</td><td>17/06/2022</td><td>0</td></tr><tr><td>12/05/2022</td><td>130.62</td><td>17/06/2022</td><td>0</td></tr><tr><td>18/05/2022</td><td>1860</td><td>15/07/2022</td><td>0</td></tr><tr><td>26/05/2022</td><td>500</td><td>15/07/2022</td><td>0</td></tr><tr><td>26/05/2022</td><td>3852</td><td>25/07/2022</td><td>0</td></tr><tr><td>27/05/2022</td><td>676.8</td><td>08/07/2022</td><td>0</td></tr><tr><td>31/05/2022</td><td>248.1</td><td>08/07/2022</td><td>0</td></tr><tr><td>31/05/2022</td><td>669.29</td><td>08/07/2022</td><td>0</td></tr><tr><td>22/06/2022</td><td>6072.73</td><td>25/07/2022</td><td>0</td></tr><tr><td>30/06/2022</td><td>111.47</td><td>08/08/2022</td><td>0</td></tr><tr><td>30/06/2022</td><td>201.41</td><td>08/08/2022</td><td>0</td></tr><tr><td>30/06/2022</td><td>56.18</td><td>08/08/2022</td><td>0</td></tr><tr><td>01/07/2022</td><td>4200</td><td>29/08/2022</td><td>0</td></tr><tr><td>06/07/2022</td><td>990</td><td>22/08/2022</td><td>0</td></tr><tr><td>18/07/2022</td><td>189328.8</td><td>26/08/2022</td><td>0</td></tr><tr><td>29/07/2022</td><td>17230.88</td><td>29/08/2022</td><td>0</td></tr><tr><td>05/08/2022</td><td>450</td><td>09/09/2022</td><td>0</td></tr><tr><td>12/08/2022</td><td>398.21</td><td>28/10/2022</td><td>0</td></tr><tr><td>01/09/2022</td><td>514.25</td><td>19/01/2023</td><td>0</td></tr><tr><td>01/09/2022</td><td>9000</td><td>21/10/2022</td><td>0</td></tr><tr><td>02/09/2022</td><td>4560</td><td>21/10/2022</td><td>0</td></tr><tr><td>02/09/2022</td><td>53992.88</td><td>28/04/2023</td><td>0</td></tr><tr><td>12/09/2022</td><td>5740.03</td><td>17/10/2022</td><td>0</td></tr></table> | 08/04/2022 | 22196.4    | 13/05/2022 | 0 | 26/04/2022 | 210 | 03/02/2023 | 0 | 27/04/2022 | 2289.18 | 12/05/2023 | 0 | 30/04/2022 | 888 | 06/06/2022 | 0 | 04/05/2022 | 120710.43 | 16/09/2022 | 0 | 04/05/2022 | 86156.49 | 16/09/2022 | 0 | 06/05/2022 | 9000 | 17/06/2022 | 0 | 12/05/2022 | 130.62 | 17/06/2022 | 0 | 18/05/2022 | 1860 | 15/07/2022 | 0 | 26/05/2022 | 500 | 15/07/2022 | 0 | 26/05/2022 | 3852 | 25/07/2022 | 0 | 27/05/2022 | 676.8 | 08/07/2022 | 0 | 31/05/2022 | 248.1 | 08/07/2022 | 0 | 31/05/2022 | 669.29 | 08/07/2022 | 0 | 22/06/2022 | 6072.73 | 25/07/2022 | 0 | 30/06/2022 | 111.47 | 08/08/2022 | 0 | 30/06/2022 | 201.41 | 08/08/2022 | 0 | 30/06/2022 | 56.18 | 08/08/2022 | 0 | 01/07/2022 | 4200 | 29/08/2022 | 0 | 06/07/2022 | 990 | 22/08/2022 | 0 | 18/07/2022 | 189328.8 | 26/08/2022 | 0 | 29/07/2022 | 17230.88 | 29/08/2022 | 0 | 05/08/2022 | 450 | 09/09/2022 | 0 | 12/08/2022 | 398.21 | 28/10/2022 | 0 | 01/09/2022 | 514.25 | 19/01/2023 | 0 | 01/09/2022 | 9000 | 21/10/2022 | 0 | 02/09/2022 | 4560 | 21/10/2022 | 0 | 02/09/2022 | 53992.88 | 28/04/2023 | 0 | 12/09/2022 | 5740.03 | 17/10/2022 | 0 |
|                  |                   | 08/04/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 22196.4    | 13/05/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 26/04/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 210        | 03/02/2023 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 27/04/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2289.18    | 12/05/2023 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 30/04/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 888        | 06/06/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 04/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 120710.43  | 16/09/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 04/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 86156.49   | 16/09/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 06/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9000       | 17/06/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 12/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 130.62     | 17/06/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 18/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1860       | 15/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 26/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 500        | 15/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 26/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3852       | 25/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 27/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 676.8      | 08/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 248.1      | 08/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/05/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 669.29     | 08/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 22/06/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6072.73    | 25/07/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 30/06/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 111.47     | 08/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 30/06/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 201.41     | 08/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 30/06/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 56.18      | 08/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4200       | 29/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 06/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 990        | 22/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 18/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 189328.8   | 26/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 29/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 17230.88   | 29/08/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 05/08/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 450        | 09/09/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 12/08/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 398.21     | 28/10/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 514.25     | 19/01/2023 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9000       | 21/10/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 02/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4560       | 21/10/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 02/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 53992.88   | 28/04/2023 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 12/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5740.03    | 17/10/2022 | 0          |   |            |     |            |   |            |         |            |   |            |     |            |   |            |           |            |   |            |          |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |      |            |   |            |     |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |          |            |   |            |         |            |   |





| Date of response | Nature of request | Response |            |          |            |   |
|------------------|-------------------|----------|------------|----------|------------|---|
|                  |                   |          | 05/10/2022 | 27397.26 | 18/11/2022 | 0 |
|                  |                   |          | 10/10/2022 | 87.56    | 18/11/2022 | 0 |
|                  |                   |          | 11/10/2022 | 9060     | 16/01/2023 | 0 |
|                  |                   |          | 12/10/2022 | 1046.36  | 18/11/2022 | 0 |
|                  |                   |          | 12/10/2022 | 6480     | 02/12/2022 | 0 |
|                  |                   |          | 12/10/2022 | 19128.26 | 17/11/2022 | 0 |
|                  |                   |          | 14/10/2022 | 42       | 06/01/2023 | 0 |
|                  |                   |          | 21/10/2022 | 2160     | 02/12/2022 | 0 |
|                  |                   |          | 21/10/2022 | 2355.38  | 30/12/2022 | 0 |
|                  |                   |          | 24/10/2022 | 849.6    | 02/12/2022 | 0 |
|                  |                   |          | 24/10/2022 | 2851.24  | 25/11/2022 | 0 |
|                  |                   |          | 26/10/2022 | 786.77   | 02/12/2022 | 0 |
|                  |                   |          | 02/11/2022 | 88920    | 17/02/2023 | 0 |
|                  |                   |          | 02/11/2022 | 1945.24  | 09/12/2022 | 0 |
|                  |                   |          | 02/11/2022 | 1415.56  | 09/12/2022 | 0 |
|                  |                   |          | 02/11/2022 | 1158.43  | 09/12/2022 | 0 |
|                  |                   |          | 02/11/2022 | 236.38   | 06/01/2023 | 0 |
|                  |                   |          | 04/11/2022 | 709.41   | 23/12/2022 | 0 |
|                  |                   |          | 04/11/2022 | 709.41   | 23/12/2022 | 0 |
|                  |                   |          | 06/11/2022 | 30.33    | 11/01/2023 | 0 |
|                  |                   |          | 09/11/2022 | 703.36   | 23/12/2022 | 0 |
|                  |                   |          | 17/11/2022 | 60000    | 16/01/2023 | 0 |
|                  |                   |          | 17/11/2022 | 305.49   | 06/01/2023 | 0 |
|                  |                   |          | 17/11/2022 | 305.49   | 06/01/2023 | 0 |
|                  |                   |          | 21/11/2022 | 16414    | 06/01/2023 | 0 |
|                  |                   |          | 21/11/2022 | 144445.2 | 10/02/2023 | 0 |
|                  |                   |          | 21/11/2022 | 144445.2 | 03/03/2023 | 0 |
|                  |                   |          | 23/11/2022 | 392.08   | 06/01/2023 | 0 |
|                  |                   |          | 28/11/2022 | 1953.24  | 06/01/2023 | 0 |



| Date of response | Nature of request | Response |            |         |            |   |  |
|------------------|-------------------|----------|------------|---------|------------|---|--|
|                  |                   |          | 29/11/2022 | 1500    | 06/01/2023 | 0 |  |
|                  |                   |          | 30/11/2022 | 3160.04 | 06/01/2023 | 0 |  |
|                  |                   |          | 30/11/2022 | 3440.48 | 06/01/2023 | 0 |  |
|                  |                   |          | 02/12/2022 | 25650   | 20/01/2023 | 0 |  |
|                  |                   |          | 05/12/2022 | 399.5   | 06/01/2023 | 0 |  |
|                  |                   |          | 06/12/2022 | 18      | 03/02/2023 | 0 |  |
|                  |                   |          | 06/12/2022 | 164.2   | 27/02/2023 | 0 |  |
|                  |                   |          | 12/12/2022 | 864     | 12/05/2023 | 0 |  |
|                  |                   |          | 13/12/2022 | 28800   | 16/01/2023 | 0 |  |
|                  |                   |          | 15/12/2022 | 610.08  | 10/02/2023 | 0 |  |
|                  |                   |          | 15/12/2022 | 610.08  | 17/02/2023 | 0 |  |
|                  |                   |          | 15/12/2022 | 4893.68 | 03/02/2023 | 0 |  |
|                  |                   |          | 15/12/2022 | 2610.78 | 03/02/2023 | 0 |  |
|                  |                   |          | 15/12/2022 | 17500   | 27/02/2023 | 0 |  |
|                  |                   |          | 19/12/2022 | 784.16  | 10/02/2023 | 0 |  |
|                  |                   |          | 19/12/2022 | 517.86  | 24/03/2023 | 0 |  |
|                  |                   |          | 19/12/2022 | 226     | 24/03/2023 | 0 |  |
|                  |                   |          | 20/12/2022 | 4798.38 | 03/02/2023 | 0 |  |
|                  |                   |          | 21/12/2022 | 2500    | 17/02/2023 | 0 |  |
|                  |                   |          | 21/12/2022 | 5400    | 03/02/2023 | 0 |  |
|                  |                   |          | 22/12/2022 | 1368    | 17/02/2023 | 0 |  |
|                  |                   |          | 29/12/2022 | 9709.08 | 17/03/2023 | 0 |  |
|                  |                   |          | 30/12/2022 | 351.54  | 17/02/2023 | 0 |  |
|                  |                   |          | 01/01/2023 | 153.9   | 13/03/2023 | 0 |  |
|                  |                   |          | 01/01/2023 | 11400   | 10/02/2023 | 0 |  |
|                  |                   |          | 05/01/2023 | 7344.14 | 10/02/2023 | 0 |  |
|                  |                   |          | 09/01/2023 | 307.22  | 03/03/2023 | 0 |  |
|                  |                   |          | 17/01/2023 | 308     | 21/04/2023 | 0 |  |
|                  |                   |          | 20/01/2023 | 221.01  | 24/03/2023 | 0 |  |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |            |            |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|---|------------|-----|------------|---|------------|-------|------------|---|------------|-------|------------|---|------------|-------|------------|---|------------|-------|------------|---|------------|------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|-------|------------|---|------------|---------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|------|------------|---|------------|--------|------------|---|------------|------|------------|---|------------|------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|---------|------------|---|------------|----------|------------|---|------------|---------|------------|---|
|                  |                   | <table><tr><td>20/01/2023</td><td>148.6</td><td>27/02/2023</td><td>0</td></tr><tr><td>23/01/2023</td><td>258</td><td>10/03/2023</td><td>0</td></tr><tr><td>24/01/2023</td><td>237.9</td><td>10/03/2023</td><td>0</td></tr><tr><td>24/01/2023</td><td>253.5</td><td>10/03/2023</td><td>0</td></tr><tr><td>30/01/2023</td><td>227.3</td><td>17/03/2023</td><td>0</td></tr><tr><td>31/01/2023</td><td>213.6</td><td>17/03/2023</td><td>0</td></tr><tr><td>31/01/2023</td><td>5040</td><td>26/05/2023</td><td>0</td></tr><tr><td>31/01/2023</td><td>265.32</td><td>17/03/2023</td><td>0</td></tr><tr><td>31/01/2023</td><td>127.74</td><td>17/03/2023</td><td>0</td></tr><tr><td>31/01/2023</td><td>156.99</td><td>10/03/2023</td><td>0</td></tr><tr><td>01/02/2023</td><td>450.84</td><td>13/03/2023</td><td>0</td></tr><tr><td>01/02/2023</td><td>127.74</td><td>17/03/2023</td><td>0</td></tr><tr><td>01/02/2023</td><td>175.86</td><td>17/03/2023</td><td>0</td></tr><tr><td>02/02/2023</td><td>473.05</td><td>24/03/2023</td><td>0</td></tr><tr><td>03/02/2023</td><td>18360</td><td>06/04/2023</td><td>0</td></tr><tr><td>03/02/2023</td><td>4658.31</td><td>24/03/2023</td><td>0</td></tr><tr><td>07/02/2023</td><td>325.68</td><td>17/03/2023</td><td>0</td></tr><tr><td>07/02/2023</td><td>944.93</td><td>17/03/2023</td><td>0</td></tr><tr><td>07/02/2023</td><td>4.63</td><td>17/03/2023</td><td>0</td></tr><tr><td>09/02/2023</td><td>1568.6</td><td>23/06/2023</td><td>0</td></tr><tr><td>10/02/2023</td><td>30.6</td><td>21/04/2023</td><td>0</td></tr><tr><td>10/02/2023</td><td>29.5</td><td>21/04/2023</td><td>0</td></tr><tr><td>13/02/2023</td><td>344.54</td><td>31/03/2023</td><td>0</td></tr><tr><td>13/02/2023</td><td>791.49</td><td>06/04/2023</td><td>0</td></tr><tr><td>13/02/2023</td><td>217.03</td><td>31/03/2023</td><td>0</td></tr><tr><td>13/02/2023</td><td>387.49</td><td>31/03/2023</td><td>0</td></tr><tr><td>13/02/2023</td><td>1011.48</td><td>24/03/2023</td><td>0</td></tr><tr><td>14/02/2023</td><td>18607.33</td><td>17/03/2023</td><td>0</td></tr><tr><td>14/02/2023</td><td>2480.51</td><td>31/03/2023</td><td>0</td></tr></table> | 20/01/2023 | 148.6      | 27/02/2023 | 0 | 23/01/2023 | 258 | 10/03/2023 | 0 | 24/01/2023 | 237.9 | 10/03/2023 | 0 | 24/01/2023 | 253.5 | 10/03/2023 | 0 | 30/01/2023 | 227.3 | 17/03/2023 | 0 | 31/01/2023 | 213.6 | 17/03/2023 | 0 | 31/01/2023 | 5040 | 26/05/2023 | 0 | 31/01/2023 | 265.32 | 17/03/2023 | 0 | 31/01/2023 | 127.74 | 17/03/2023 | 0 | 31/01/2023 | 156.99 | 10/03/2023 | 0 | 01/02/2023 | 450.84 | 13/03/2023 | 0 | 01/02/2023 | 127.74 | 17/03/2023 | 0 | 01/02/2023 | 175.86 | 17/03/2023 | 0 | 02/02/2023 | 473.05 | 24/03/2023 | 0 | 03/02/2023 | 18360 | 06/04/2023 | 0 | 03/02/2023 | 4658.31 | 24/03/2023 | 0 | 07/02/2023 | 325.68 | 17/03/2023 | 0 | 07/02/2023 | 944.93 | 17/03/2023 | 0 | 07/02/2023 | 4.63 | 17/03/2023 | 0 | 09/02/2023 | 1568.6 | 23/06/2023 | 0 | 10/02/2023 | 30.6 | 21/04/2023 | 0 | 10/02/2023 | 29.5 | 21/04/2023 | 0 | 13/02/2023 | 344.54 | 31/03/2023 | 0 | 13/02/2023 | 791.49 | 06/04/2023 | 0 | 13/02/2023 | 217.03 | 31/03/2023 | 0 | 13/02/2023 | 387.49 | 31/03/2023 | 0 | 13/02/2023 | 1011.48 | 24/03/2023 | 0 | 14/02/2023 | 18607.33 | 17/03/2023 | 0 | 14/02/2023 | 2480.51 | 31/03/2023 | 0 |
|                  |                   | 20/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 148.6      | 27/02/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 23/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 258        | 10/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 24/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 237.9      | 10/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 24/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 253.5      | 10/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 30/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 227.3      | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 213.6      | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5040       | 26/05/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 265.32     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 127.74     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 31/01/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 156.99     | 10/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 450.84     | 13/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 127.74     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 01/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 175.86     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 02/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 473.05     | 24/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 03/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 18360      | 06/04/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 03/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 4658.31    | 24/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 07/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 325.68     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 07/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 944.93     | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 07/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 4.63       | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 09/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1568.6     | 23/06/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 10/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 30.6       | 21/04/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 10/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 29.5       | 21/04/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 13/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 344.54     | 31/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 13/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 791.49     | 06/04/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 13/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 217.03     | 31/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 13/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 387.49     | 31/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 13/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1011.48    | 24/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 14/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 18607.33   | 17/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |
|                  |                   | 14/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2480.51    | 31/03/2023 | 0          |   |            |     |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |        |            |   |            |      |            |   |            |      |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |        |            |   |            |         |            |   |            |          |            |   |            |         |            |   |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |            |            |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|----|------------|---|------------|----|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|--------|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|----------|------------|---|------------|-------|------------|---|------------|------|------------|---|------------|--------|------------|---|------------|-------|------------|---|------------|---------|------------|---|------------|--------|------------|---|------------|-------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|-----|------------|---|------------|--------|------------|---|------------|-----|------------|---|------------|------|------------|---|------------|-------|------------|---|------------|-----|------------|---|------------|----------|------------|---|
|                  |                   | <table><tr><td>15/02/2023</td><td>115.5</td><td>31/03/2023</td><td>0</td></tr><tr><td>15/02/2023</td><td>4322.51</td><td>31/03/2023</td><td>0</td></tr><tr><td>15/02/2023</td><td>4322.51</td><td>31/03/2023</td><td>0</td></tr><tr><td>15/02/2023</td><td>65</td><td>31/03/2023</td><td>0</td></tr><tr><td>15/02/2023</td><td>65</td><td>21/04/2023</td><td>0</td></tr><tr><td>16/02/2023</td><td>2223.01</td><td>06/04/2023</td><td>0</td></tr><tr><td>20/02/2023</td><td>2673.61</td><td>06/04/2023</td><td>0</td></tr><tr><td>20/02/2023</td><td>7553.21</td><td>28/04/2023</td><td>0</td></tr><tr><td>20/02/2023</td><td>7553.21</td><td>12/05/2023</td><td>0</td></tr><tr><td>20/02/2023</td><td>185.76</td><td>31/03/2023</td><td>0</td></tr><tr><td>20/02/2023</td><td>14998.5</td><td>21/04/2023</td><td>0</td></tr><tr><td>24/02/2023</td><td>4359.51</td><td>06/04/2023</td><td>0</td></tr><tr><td>27/02/2023</td><td>20602.69</td><td>12/05/2023</td><td>0</td></tr><tr><td>27/02/2023</td><td>12600</td><td>31/03/2023</td><td>0</td></tr><tr><td>28/02/2023</td><td>5040</td><td>06/04/2023</td><td>0</td></tr><tr><td>28/02/2023</td><td>5038.8</td><td>06/04/2023</td><td>0</td></tr><tr><td>02/03/2023</td><td>19800</td><td>06/04/2023</td><td>0</td></tr><tr><td>07/03/2023</td><td>4533.61</td><td>21/04/2023</td><td>0</td></tr><tr><td>09/03/2023</td><td>1568.6</td><td>23/06/2023</td><td>0</td></tr><tr><td>10/03/2023</td><td>157.4</td><td>21/04/2023</td><td>0</td></tr><tr><td>14/03/2023</td><td>949.51</td><td>21/04/2023</td><td>0</td></tr><tr><td>16/03/2023</td><td>166.44</td><td>21/04/2023</td><td>0</td></tr><tr><td>21/03/2023</td><td>408</td><td>21/04/2023</td><td>0</td></tr><tr><td>31/03/2023</td><td>802.07</td><td>09/06/2023</td><td>0</td></tr><tr><td>31/03/2023</td><td>774</td><td>22/05/2023</td><td>0</td></tr><tr><td>01/04/2023</td><td>9000</td><td>16/06/2023</td><td>0</td></tr><tr><td>14/04/2023</td><td>170.4</td><td>09/06/2023</td><td>0</td></tr><tr><td>14/04/2023</td><td>431</td><td>22/05/2023</td><td>0</td></tr><tr><td>18/04/2023</td><td>199198.8</td><td>24/05/2023</td><td>0</td></tr></table> | 15/02/2023 | 115.5      | 31/03/2023 | 0 | 15/02/2023 | 4322.51 | 31/03/2023 | 0 | 15/02/2023 | 4322.51 | 31/03/2023 | 0 | 15/02/2023 | 65 | 31/03/2023 | 0 | 15/02/2023 | 65 | 21/04/2023 | 0 | 16/02/2023 | 2223.01 | 06/04/2023 | 0 | 20/02/2023 | 2673.61 | 06/04/2023 | 0 | 20/02/2023 | 7553.21 | 28/04/2023 | 0 | 20/02/2023 | 7553.21 | 12/05/2023 | 0 | 20/02/2023 | 185.76 | 31/03/2023 | 0 | 20/02/2023 | 14998.5 | 21/04/2023 | 0 | 24/02/2023 | 4359.51 | 06/04/2023 | 0 | 27/02/2023 | 20602.69 | 12/05/2023 | 0 | 27/02/2023 | 12600 | 31/03/2023 | 0 | 28/02/2023 | 5040 | 06/04/2023 | 0 | 28/02/2023 | 5038.8 | 06/04/2023 | 0 | 02/03/2023 | 19800 | 06/04/2023 | 0 | 07/03/2023 | 4533.61 | 21/04/2023 | 0 | 09/03/2023 | 1568.6 | 23/06/2023 | 0 | 10/03/2023 | 157.4 | 21/04/2023 | 0 | 14/03/2023 | 949.51 | 21/04/2023 | 0 | 16/03/2023 | 166.44 | 21/04/2023 | 0 | 21/03/2023 | 408 | 21/04/2023 | 0 | 31/03/2023 | 802.07 | 09/06/2023 | 0 | 31/03/2023 | 774 | 22/05/2023 | 0 | 01/04/2023 | 9000 | 16/06/2023 | 0 | 14/04/2023 | 170.4 | 09/06/2023 | 0 | 14/04/2023 | 431 | 22/05/2023 | 0 | 18/04/2023 | 199198.8 | 24/05/2023 | 0 |
|                  |                   | 15/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 115.5      | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 15/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4322.51    | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 15/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4322.51    | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 15/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 65         | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 15/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 65         | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 16/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2223.01    | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 20/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2673.61    | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 20/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7553.21    | 28/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 20/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7553.21    | 12/05/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 20/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 185.76     | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 20/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 14998.5    | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 24/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4359.51    | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 27/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 20602.69   | 12/05/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 27/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12600      | 31/03/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 28/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 5040       | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 28/02/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 5038.8     | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 02/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 19800      | 06/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 07/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4533.61    | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 09/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1568.6     | 23/06/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 10/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 157.4      | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 14/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 949.51     | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 16/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 166.44     | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 21/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 408        | 21/04/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 31/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 802.07     | 09/06/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 31/03/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 774        | 22/05/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 01/04/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9000       | 16/06/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 14/04/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 170.4      | 09/06/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 14/04/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 431        | 22/05/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |
|                  |                   | 18/04/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 199198.8   | 24/05/2023 | 0          |   |            |         |            |   |            |         |            |   |            |    |            |   |            |    |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |         |            |   |            |        |            |   |            |         |            |   |            |         |            |   |            |          |            |   |            |       |            |   |            |      |            |   |            |        |            |   |            |       |            |   |            |         |            |   |            |        |            |   |            |       |            |   |            |        |            |   |            |        |            |   |            |     |            |   |            |        |            |   |            |     |            |   |            |      |            |   |            |       |            |   |            |     |            |   |            |          |            |   |



| Date of response | Nature of request | Response   |         |            |   |
|------------------|-------------------|------------|---------|------------|---|
|                  |                   | 18/04/2023 | 10680   | 05/06/2023 | 0 |
|                  |                   | 23/04/2023 | 358.78  | 12/06/2023 | 0 |
|                  |                   | 28/04/2023 | 435     | 02/06/2023 | 0 |
|                  |                   | 28/04/2023 | 5976    | 16/06/2023 | 0 |
|                  |                   | 28/04/2023 | 5357.26 | 16/06/2023 | 0 |
|                  |                   | 28/04/2023 | 2763.28 | 05/06/2023 | 0 |
|                  |                   | 28/04/2023 | 75040   | 05/06/2023 | 0 |
|                  |                   | 01/05/2023 | 8333.33 | 16/06/2023 | 0 |
|                  |                   | 02/05/2023 | 946.02  | 07/07/2023 | 0 |
|                  |                   | 03/05/2023 | 1535.04 | 09/06/2023 | 0 |
|                  |                   | 05/05/2023 | 467.31  | 09/06/2023 | 0 |
|                  |                   | 05/05/2023 | 1650    | 05/06/2023 | 0 |
|                  |                   | 11/05/2023 | 1073.56 | 07/07/2023 | 0 |
|                  |                   | 19/05/2023 | 32.7    | 21/06/2023 | 0 |
|                  |                   | 19/05/2023 | 32.7    | 31/07/2023 | 0 |
|                  |                   | 23/05/2023 | 2408    | 23/06/2023 | 0 |
|                  |                   | 25/05/2023 | 9600    | 04/08/2023 | 0 |
|                  |                   | 31/05/2023 | 712.32  | 18/09/2023 | 0 |
|                  |                   | 31/05/2023 | 69960   | 21/07/2023 | 0 |
|                  |                   | 01/06/2023 | 65.4    | 31/07/2023 | 0 |
|                  |                   | 08/06/2023 | 797.77  | 14/07/2023 | 0 |
|                  |                   | 08/06/2023 | 797.77  | 03/08/2023 | 0 |
|                  |                   | 12/06/2023 | 1460    | 04/08/2023 | 0 |
|                  |                   | 22/06/2023 | 131.51  | 04/08/2023 | 0 |
|                  |                   | 22/06/2023 | 131.51  | 04/08/2023 | 0 |
|                  |                   | 23/06/2023 | 569.76  | 31/07/2023 | 0 |
|                  |                   | 30/06/2023 | 5040    | 25/08/2023 | 0 |
|                  |                   | 30/06/2023 | 102     | 22/09/2023 | 0 |
|                  |                   | 07/07/2023 | 1200    | 25/08/2023 | 0 |



| Date of response | Nature of request | Response |            |          |            |   |
|------------------|-------------------|----------|------------|----------|------------|---|
|                  |                   |          | 11/07/2023 | 296.7    | 18/08/2023 | 0 |
|                  |                   |          | 17/07/2023 | 4800     | 25/08/2023 | 0 |
|                  |                   |          | 18/07/2023 | 11436    | 25/08/2023 | 0 |
|                  |                   |          | 21/07/2023 | 2175.6   | 30/08/2023 | 0 |
|                  |                   |          | 25/07/2023 | 42       | 22/09/2023 | 0 |
|                  |                   |          | 27/07/2023 | 12600    | 15/09/2023 | 0 |
|                  |                   |          | 28/07/2023 | 7374.34  | 30/08/2023 | 0 |
|                  |                   |          | 28/07/2023 | 7374.34  | 06/09/2023 | 0 |
|                  |                   |          | 13/08/2023 | 3072.65  | 15/09/2023 | 0 |
|                  |                   |          | 14/08/2023 | 25447.5  | 15/09/2023 | 0 |
|                  |                   |          | 01/09/2023 | 14186.59 | 06/10/2023 | 0 |
|                  |                   |          | 08/09/2023 | 594      | 20/10/2023 | 0 |
|                  |                   |          | 14/09/2023 | 864      | 20/10/2023 | 0 |
|                  |                   |          | 19/09/2023 | 638.4    | 20/10/2023 | 0 |
|                  |                   |          | 27/09/2023 | 288      | 02/11/2023 | 0 |
|                  |                   |          | 27/09/2023 | 500      | 10/11/2023 | 0 |
|                  |                   |          | 29/09/2023 | 5040     | 20/11/2023 | 0 |
|                  |                   |          | 30/09/2023 | 75096    | 16/11/2023 | 0 |
|                  |                   |          | 30/09/2023 | 336      | 18/12/2023 | 0 |
|                  |                   |          | 01/10/2023 | 1698.12  | 24/11/2023 | 0 |
|                  |                   |          | 01/10/2023 | 2882.1   | 10/11/2023 | 0 |
|                  |                   |          | 09/10/2023 | 2043.18  | 10/11/2023 | 0 |
|                  |                   |          | 10/10/2023 | 3780     | 08/12/2023 | 0 |
|                  |                   |          | 10/10/2023 | 174      | 10/11/2023 | 0 |
|                  |                   |          | 11/10/2023 | 11412    | 20/11/2023 | 0 |
|                  |                   |          | 11/10/2023 | 4200     | 24/11/2023 | 0 |
|                  |                   |          | 12/10/2023 | 58613.81 | 18/12/2023 | 0 |
|                  |                   |          | 15/10/2023 | 6998.71  | 20/11/2023 | 0 |
|                  |                   |          | 27/10/2023 | 4995     | 22/01/2024 | 0 |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |            |            |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|---|------------|-------|------------|---|------------|-----|------------|---|------------|---------|------------|---|------------|------|------------|---|------------|---------|------------|---|------------|-------|------------|---|------------|-------|------------|---|------------|--------|------------|---|------------|-----------|------------|---|------------|--------|------------|---|------------|--------|------------|---|------------|------|------------|---|------------|---------|------------|---|------------|-------|------------|---|------------|---------|------------|---|------------|-----|------------|---|------------|------|------------|---|------------|---------|------------|---|------------|-------|------------|---|------------|----------|------------|---|------------|---------|------------|---|------------|------|------------|---|------------|----------|------------|---|------------|----------|------------|---|------------|-----|------------|---|------------|---------|------------|---|------------|---------|------------|---|------------|----------|------------|---|
|                  |                   | <table><tr><td>31/10/2023</td><td>211798.8</td><td>20/12/2023</td><td>0</td></tr><tr><td>02/11/2023</td><td>576.8</td><td>20/12/2023</td><td>0</td></tr><tr><td>06/11/2023</td><td>102</td><td>18/12/2023</td><td>0</td></tr><tr><td>08/11/2023</td><td>8363.83</td><td>22/12/2023</td><td>0</td></tr><tr><td>10/11/2023</td><td>4200</td><td>02/02/2024</td><td>0</td></tr><tr><td>17/11/2023</td><td>1933.99</td><td>15/01/2024</td><td>0</td></tr><tr><td>17/11/2023</td><td>62.39</td><td>20/12/2023</td><td>0</td></tr><tr><td>21/11/2023</td><td>95160</td><td>09/02/2024</td><td>0</td></tr><tr><td>27/11/2023</td><td>443.45</td><td>26/01/2024</td><td>0</td></tr><tr><td>28/11/2023</td><td>399957.91</td><td>03/01/2024</td><td>0</td></tr><tr><td>29/11/2023</td><td>483.76</td><td>04/01/2024</td><td>0</td></tr><tr><td>29/11/2023</td><td>709.02</td><td>17/01/2024</td><td>0</td></tr><tr><td>30/11/2023</td><td>2835</td><td>15/01/2024</td><td>0</td></tr><tr><td>01/12/2023</td><td>8333.33</td><td>22/01/2024</td><td>0</td></tr><tr><td>05/12/2023</td><td>15360</td><td>05/01/2024</td><td>0</td></tr><tr><td>10/12/2023</td><td>2564.48</td><td>22/01/2024</td><td>0</td></tr><tr><td>11/12/2023</td><td>300</td><td>22/01/2024</td><td>0</td></tr><tr><td>12/12/2023</td><td>4560</td><td>22/01/2024</td><td>0</td></tr><tr><td>15/12/2023</td><td>1024.74</td><td>15/01/2024</td><td>0</td></tr><tr><td>17/12/2023</td><td>355.9</td><td>22/01/2024</td><td>0</td></tr><tr><td>24/12/2023</td><td>13339.28</td><td>23/02/2024</td><td>0</td></tr><tr><td>01/01/2024</td><td>57165.8</td><td>02/02/2024</td><td>0</td></tr><tr><td>09/01/2024</td><td>7800</td><td>09/02/2024</td><td>0</td></tr><tr><td>14/01/2024</td><td>18163.97</td><td>23/02/2024</td><td>0</td></tr><tr><td>21/01/2024</td><td>22911.04</td><td>12/03/2024</td><td>0</td></tr><tr><td>23/01/2024</td><td>474</td><td>23/02/2024</td><td>0</td></tr><tr><td>24/01/2024</td><td>3271.99</td><td>18/03/2024</td><td>0</td></tr><tr><td>28/01/2024</td><td>1202.31</td><td>01/03/2024</td><td>0</td></tr><tr><td>29/01/2024</td><td>211798.8</td><td>13/03/2024</td><td>0</td></tr></table> | 31/10/2023 | 211798.8   | 20/12/2023 | 0 | 02/11/2023 | 576.8 | 20/12/2023 | 0 | 06/11/2023 | 102 | 18/12/2023 | 0 | 08/11/2023 | 8363.83 | 22/12/2023 | 0 | 10/11/2023 | 4200 | 02/02/2024 | 0 | 17/11/2023 | 1933.99 | 15/01/2024 | 0 | 17/11/2023 | 62.39 | 20/12/2023 | 0 | 21/11/2023 | 95160 | 09/02/2024 | 0 | 27/11/2023 | 443.45 | 26/01/2024 | 0 | 28/11/2023 | 399957.91 | 03/01/2024 | 0 | 29/11/2023 | 483.76 | 04/01/2024 | 0 | 29/11/2023 | 709.02 | 17/01/2024 | 0 | 30/11/2023 | 2835 | 15/01/2024 | 0 | 01/12/2023 | 8333.33 | 22/01/2024 | 0 | 05/12/2023 | 15360 | 05/01/2024 | 0 | 10/12/2023 | 2564.48 | 22/01/2024 | 0 | 11/12/2023 | 300 | 22/01/2024 | 0 | 12/12/2023 | 4560 | 22/01/2024 | 0 | 15/12/2023 | 1024.74 | 15/01/2024 | 0 | 17/12/2023 | 355.9 | 22/01/2024 | 0 | 24/12/2023 | 13339.28 | 23/02/2024 | 0 | 01/01/2024 | 57165.8 | 02/02/2024 | 0 | 09/01/2024 | 7800 | 09/02/2024 | 0 | 14/01/2024 | 18163.97 | 23/02/2024 | 0 | 21/01/2024 | 22911.04 | 12/03/2024 | 0 | 23/01/2024 | 474 | 23/02/2024 | 0 | 24/01/2024 | 3271.99 | 18/03/2024 | 0 | 28/01/2024 | 1202.31 | 01/03/2024 | 0 | 29/01/2024 | 211798.8 | 13/03/2024 | 0 |
|                  |                   | 31/10/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 211798.8   | 20/12/2023 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 02/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 576.8      | 20/12/2023 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 06/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 102        | 18/12/2023 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 08/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8363.83    | 22/12/2023 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 10/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 4200       | 02/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 17/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1933.99    | 15/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 17/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 62.39      | 20/12/2023 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 21/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 95160      | 09/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 27/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 443.45     | 26/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 28/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 399957.91  | 03/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 29/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 483.76     | 04/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 29/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 709.02     | 17/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 30/11/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2835       | 15/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 01/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8333.33    | 22/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 05/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15360      | 05/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 10/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2564.48    | 22/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 11/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 300        | 22/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 12/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 4560       | 22/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 15/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1024.74    | 15/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 17/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 355.9      | 22/01/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 24/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 13339.28   | 23/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 01/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 57165.8    | 02/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 09/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7800       | 09/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 14/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 18163.97   | 23/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 21/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 22911.04   | 12/03/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 23/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 474        | 23/02/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 24/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3271.99    | 18/03/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 28/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1202.31    | 01/03/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |
|                  |                   | 29/01/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 211798.8   | 13/03/2024 | 0          |   |            |       |            |   |            |     |            |   |            |         |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |       |            |   |            |        |            |   |            |           |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |         |            |   |            |     |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |          |            |   |            |     |            |   |            |         |            |   |            |         |            |   |            |          |            |   |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <table><tr><td>31/01/2024</td><td>2000</td><td>18/03/2024</td><td>0</td></tr><tr><td>01/02/2024</td><td>8333.33</td><td>25/03/2024</td><td>0</td></tr><tr><td>01/02/2024</td><td>6000</td><td>05/04/2024</td><td>0</td></tr><tr><td>04/02/2024</td><td>19820.81</td><td>08/03/2024</td><td>0</td></tr><tr><td>18/02/2024</td><td>4724.81</td><td>29/03/2024</td><td>0</td></tr><tr><td>02/04/2024</td><td>309.21</td><td>03/05/2024</td><td>0</td></tr><tr><td>05/05/2024</td><td>915.57</td><td>07/06/2024</td><td>0</td></tr><tr><td>08/07/2024</td><td>1103</td><td>09/08/2024</td><td>0</td></tr><tr><td>01/08/2024</td><td>8333.33</td><td>02/09/2024</td><td>0</td></tr><tr><td>04/10/2024</td><td>17667</td><td>08/11/2024</td><td>0</td></tr><tr><td>06/07/2025</td><td>10390.87</td><td>08/08/2025</td><td>0</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 31/01/2024 | 2000 | 18/03/2024 | 0 | 01/02/2024 | 8333.33 | 25/03/2024 | 0 | 01/02/2024 | 6000 | 05/04/2024 | 0 | 04/02/2024 | 19820.81 | 08/03/2024 | 0 | 18/02/2024 | 4724.81 | 29/03/2024 | 0 | 02/04/2024 | 309.21 | 03/05/2024 | 0 | 05/05/2024 | 915.57 | 07/06/2024 | 0 | 08/07/2024 | 1103 | 09/08/2024 | 0 | 01/08/2024 | 8333.33 | 02/09/2024 | 0 | 04/10/2024 | 17667 | 08/11/2024 | 0 | 06/07/2025 | 10390.87 | 08/08/2025 | 0 |
| 31/01/2024       | 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 18/03/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 01/02/2024       | 8333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25/03/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 01/02/2024       | 6000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 05/04/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 04/02/2024       | 19820.81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 08/03/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 18/02/2024       | 4724.81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 29/03/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 02/04/2024       | 309.21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 03/05/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 05/05/2024       | 915.57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 07/06/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 08/07/2024       | 1103                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 09/08/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 01/08/2024       | 8333.33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 02/09/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 04/10/2024       | 17667                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 08/11/2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 06/07/2025       | 10390.87                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 08/08/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0          |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |
| 12/09/2025       | <p>1) Post-UKSC legal position &amp; internal actions</p> <p>a) Any internal or external briefings, legal analyses or summaries produced or received since 16 April 2025 regarding the UK Supreme Court judgment confirming that the protected characteristic of “sex” under the Equality Act 2010 refers to biological sex, and its implications (if any) for FRC policy, supervision, enforcement or codes.</p> <p>b) Equality Impact Assessments (or equivalent) created/updated since 1 Jan 2024 that touch on equality terminology, sex/gender, or belief protections, including for changes to the UK Corporate Governance Code, Stewardship Code, Ethical Standard, Audit Enforcement Procedure (AEP), or supervisory approaches.</p> <p>2) Guidance/communications to regulated entities</p> <p>a) Copies of any guidance, supervisory letters, thematic communications or speeches since 1 Jan 2019 sent to audit firms, professional bodies, actuaries, or listed company boards about:</p> <ul style="list-style-type: none"><li>• accurate/legal use of equality terminology in annual reports, s.172 statements, non-financial/sustainability disclosures, and risk/governance reporting;</li><li>• treatment of belief protections (including gender-critical beliefs) and freedom of expression in workplace policy disclosures;</li><li>• avoiding misleading statements about EDI/DEI performance or targets in corporate reporting.</li></ul> <p>b) A list (title + date) of any unpublished guidance/FAQs touching the above topics.</p> <p>3) Supervision, inspections &amp; enforcement For 1 Jan 2019 – present, please provide:</p> <p>a) Counts of inspections, supervisory interventions, investigations or enforcement cases in which one or more issues included any of: (i) Equality Act 2010 compliance or terminology; (ii) compelled belief/ideological neutrality; (iii) whistleblowing detriment related to sex-based beliefs; (iv) potentially misleading corporate reporting about EDI/DEI metrics/targets.</p> | <p>The FRC may hold the information you have requested but estimates that establishing whether it holds the information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (“<b>the Fees Regulations</b>”). Therefore, section 12 (cost of compliance exceeds appropriate limit) of FOIA applies, and the FRC is not obliged to comply with your request for information.</p> <p>This is on the basis of our estimate that it will take in excess of 18 hours to conduct searches to comply with your request, including identifying, locating, and retrieving the information held. Further information on the basis for our decision is set out in <b>Annex A</b> below.</p> <p>While we are relying on section 12 in respect of all of your request, we note that you may find it helpful to consult our website in relation to part (8) of your request concerning our disclosure log: <a href="https://www.frc.org.uk/freedom-of-information/#disclosure-log-f7722b71">https://www.frc.org.uk/freedom-of-information/#disclosure-log-f7722b71</a></p> <p>When we are not obliged to comply with a request because we estimate that the cost limit has been exceeded, we endeavour to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit. In respect of your request, it could be refined by:</p> <ul style="list-style-type: none"><li>a. Removing or narrowing part (2) of your request that relates to guidance/communications to regulated entities, as we estimate that compliance with this part of your request is likely to be particularly time consuming;</li><li>b. Reducing the time period for the information you are requesting where you currently identify date ranges in respect of items (2), (3), (4), and (8). This would help us streamline our searches; and</li><li>c. Providing clarity in respect of the information you are seeking. In particular, it is likely that clarification would be required in relation to the following terms should you wish to make a similar request: “<i>equality terminology</i>” (parts (1), (2) and 6), “<i>belief protections</i>” (parts (1), (2) and (8)), “<i>compelled</i></li></ul> |            |      |            |   |            |         |            |   |            |      |            |   |            |          |            |   |            |         |            |   |            |        |            |   |            |        |            |   |            |      |            |   |            |         |            |   |            |       |            |   |            |          |            |   |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|                  | <p>b) For each such item, an outcome summary (e.g., no further action, supervisory action, sanction type and date). Where necessary, provide a table with anonymised case IDs, dates and outcomes.</p> <p>4) Public funds &amp; procurement</p> <p>a) FRC spend (supplier, description, amount, start/end dates) since 1 Jan 2019 on external EDI/DEI advisory, benchmarking or training providers (e.g., memberships, consultancy, training).</p> <p>b) Any procurement templates or model terms that include EDI/DEI conditionality or scoring criteria used by the FRC over the same period.</p> <p>5) FRC internal policies/training</p> <p>a) Current policies and any versions updated since 16 Apr 2025 on: Equality, Dignity/Respect at Work, Freedom of Expression/Belief, whistleblowing, safeguarding of complainants/whistleblowers, and impartiality/ideological neutrality.</p> <p>b) Training materials used for staff/managers on these topics (slides/handbooks/outlines).</p> <p>6) Governance records</p> <p>a) Board or committee minutes/briefing packs since 1 Jan 2024 where the UKSC ruling (or equality terminology in reporting or internal policy) was discussed. You may redact personal data and genuinely sensitive material—please provide titles, dates and redaction grounds where applied.</p> <p>b) Any forward workplans indicating planned changes to codes, standards or supervisory approach touching on equality terminology or related disclosure controls.</p> <p>7) Data protection &amp; retention</p> <p>a) Any DPIAs, LIAs, retention schedules or policy notes governing the collection/processing of equality-related data in supervision/enforcement or HR contexts, since 1 Jan 2023.</p> <p>8) Disclosure log</p> <p>a) Links or copies of prior FOI responses (2019–present) concerning Equality Act compliance, EDI/DEI reporting, belief protections, or related topics.</p> | <p><i>belief/ideological neutrality</i>” (part 3(a)(ii)), “<i>impartiality/ideological neutrality</i>” (part (5)(b)), and “<i>equality-related data</i>” (part 7(a))”. Defining these terms or specifying how you wish for these terms to be interpreted may reduce the time taken to conduct searches to comply with any new request (whereas failure to do so may make it difficult or impossible to comply with your request). We assume the Supreme Court judgment to which you refer in part (1) of your request is <i>For Women Scotland Ltd v The Scottish Ministers</i> [2025] UKSC 16 (16 April 2025).<sup>1</sup></p> <p>The FRC would consider any subsequent request afresh, and that consideration would include an assessment of whether any FOIA exemptions may apply to the information sought in any such subsequent request.</p> <p>In the present circumstances, given the FRC has determined that complying with your request exceeds the applicable cost limits, it has not determined whether any other exemptions would apply.</p> |
| 11/09/2025       | <p>Under the Freedom of Information Act 2000, I request the following information in relation to the Financial Reporting Council’s records for the period 1 January 2015 to the present date:</p> <p>1. Whether the FRC has received any report, notification, or disclosure of a conflict of interest from:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Under section 40(5B)(a)(i) of FOIA the FRC is not obliged to confirm or deny whether it holds the information requested if to do so would contravene any of the data protection principles.<sup>1</sup> The FRC considers that in this case, to confirm or deny that it holds the information would contravene the principle of legality. Therefore, we are unable to confirm or deny whether or not we hold the requested information. The ICO takes the view that section 40(5B)(a)(i) is an absolute exemption which means that the public interest test does not need to be considered.</p> <p>In addition, the information you have requested would, if held, constitute information provided in connection with the exercise of our regulatory functions under the Companies Act 2006 (<b>Companies Act</b>), the Statutory Auditors</p>                                                                                                                                                                                                         |

<sup>1</sup> [For Women Scotland Ltd \(Appellant\) v The Scottish Ministers \(Respondent\) - UK Supreme Court](#)



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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|                  | <p>a) PwC UK (PricewaterhouseCoopers LLP) concerning [Individual A, redacted], a Responsible Individual and Director of Audit, in relation to any personal, familial, or associated business interests.</p> <p>b) [Individual A, redacted] directly, in his personal capacity, concerning any such conflict of interest.</p> <p>2. For each such report or notification (if any), please provide:</p> <ul style="list-style-type: none"><li>• The date the report was received by the FRC.</li><li>• Whether the report was made by PwC UK or directly by [Individual A, redacted].</li><li>• A brief description of the nature of the conflict reported (e.g. "business interest in entity providing services to an audited client") – no confidential client information is requested.</li></ul> <p>For the avoidance of doubt:</p> <ul style="list-style-type: none"><li>• I am not requesting details of the audit files or confidential client communications.</li><li>• The scope is limited to conflict-of-interest reports, as defined under the FRC's Ethical Standard, relating to the individual named above.</li></ul> | <p>and Third Country Auditors Regulations 2016 (<b>SATCAR 2016</b>), and/or the <b>Audit Regulation</b><sup>2</sup>. As a result, we would be prohibited from disclosing the information under section 1224A of the Companies Act, and confirmation that such information was held is also prohibited (as it would also constitute disclosing information in breach of section 1224A).</p> <p>Under section 44(2) of FOIA, the duty to confirm or deny that the FRC holds information does not arise if the confirmation or denial is prohibited under any enactment. As explained, in this case, confirmation is prohibited under section 1224A of the Companies Act. This is an absolute exemption which means that the public interest test does not need to be considered.</p> |
| 08/09/2025       | <p>The information that we require, under the Freedom of Information Act, is as follows:</p> <p>1) Do you use a Citizen Engagement platform?</p> <p>2) If so, what tools do you use?</p> <p>3) How much do you spend annually on a Citizen Engagement tool?</p> <p>4) Which month &amp; year does your contract with your supplier end?</p> <p>A citizen engagement platform is a digital tool or system designed to facilitate communication, interaction, and participation between citizens and government or public institutions. Its goal is to make civic involvement easier, more transparent, and more effective.</p> <p>These platforms can be used by governments, cities, or organisations to:</p>                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>The Financial Reporting Council does not use a Citizen Engagement platform. Noting the examples provided in your request, we have understood your use of "Citizen Engagement platform" in your request as not including digital communication tools with a more general purpose (e.g. Microsoft Outlook) or digital tools specifically for use in relation to contract procurement (e.g. Contracts Finder).</p> <p>The Financial Reporting Council does not hold the information requested by your second, third and fourth questions. We have understood your reference to a "Citizen Engagement tool" in your third question as having the same meaning as "Citizen Engagement platform."</p>                                                                                 |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                  | <p>Collect feedback on policies, services, or community issues Conduct surveys and polls Enable reporting of local issues, like potholes or graffiti Share updates, news, and documents with the public Encourage participatory budgeting or co-creation of solutions</p> <p>Examples include tools like Granicus (EngagementHQ), CitizenSpace, SurveyMonkey, Qualtrics or Commonplace They can play a major role in increasing transparency, accountability, and trust in public decision-making.</p>                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 01/09/2025       | <ol style="list-style-type: none"><li>How many Multi-functional devices do you have in place?</li><li>Name of supplier who provides this arrangement?</li><li>Contract start date?</li><li>Contract end date?</li><li>Is there an option to extend this arrangement. If yes, for what period?</li><li>Which Route to market used - if framework which one?</li><li>Number of single function printers at the FRC?</li><li>If yes, do printers form part of your managed print arrangement?</li><li>Do you have a Print Room? If yes, how many devices and when does the contract end?</li><li>What is the approximate spend on this service over the last 12 months?</li><li>Who at the FRC is responsible for this contract?</li></ol> | <p>Our response to each of your questions is provided below after your question.</p> <ol style="list-style-type: none"><li>How many Multi-functional devices do you have in place?<br/>Answer: Six.</li><li>Name of supplier who provides this arrangement?<br/>Answer: Bechtle Limited.</li><li>Contract start date?<br/>Answer: The contract started on 1 October 2023.</li><li>Contract end date?<br/>Answer: The contract will end on 26 October 2025.</li><li>Is there an option to extend this arrangement. If yes, for what period?<br/>Answer: No.</li><li>Which Route to market used - if framework which one?<br/>Answer: A competitive tender was undertaken for the provision of an IT Managed Service.</li><li>Number of single function printers at the FRC?<br/>Answer: Five.</li><li>If yes, do printers form part of your managed print arrangement?<br/>Answer: Yes.</li><li>Do you have a Print Room? If yes, how many devices and when does the contract end?<br/>Answer: No.</li><li>What is the approximate spend on this service over the last 12 months?<br/>Answer: We understand that you are asking for the amount that the FRC spends specifically on support for its MFDs and other printers. We do not hold this information.</li><li>Who at the FRC is responsible for this contract?<br/>Answer: We are unable to disclose this information because it consists of personal data. We therefore consider that section 40 of FOIA applies and that this information is exempt. Further information on the application of this exemption is provided in <b>Annex A</b> below.</li></ol> |



| Date of response   | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                    |                                       |            |   |              |   |               |   |
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| 04/08/2025         | <div><div><div>1. The number of audit firms that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</div><div>2. The number of investors or other interested parties that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</div><div>3. The latest presentations for FRC staff and internal risk register regarding the impact of changing capital structures.</div></div><div><p>You clarified in your email of 7 July 2025 that the phrase “changes to capital structure” is intended to mean major changes in ownership and restructures as a result of private capital acquisition or other third-party investment, and that in relation to 2), it is intended to mean a change in the capital structure of a UK audit firm.</p></div></div> | <div><p>We confirm that the FRC holds information within the scope of your request, as outlined below by reference to the numbering above.</p><div><div>1. <i>The number of audit firms that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</i></div><div>Please find at <b>Annex A</b> a table showing the number of audit firms that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</div><div>2. <i>The number of investors or other interested parties that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</i></div><div>One investor has approached the FRC regarding the possibility of a change in capital structure of a UK audit firm. The approach took place in July 2025.</div><div>3. <i>The latest presentations for FRC staff and internal risk register regarding the impact of changing capital structures.</i></div></div><div><p>We have identified a presentation and an internal risk register that are within the scope of your request. However, in the opinion of the FRC’s Qualified Person, parts of the presentation and all of the risk register are exempt from disclosure: (i) under s36(2)(c) of FOIA because their disclosure would be likely to prejudice the effective conduct of public affairs; and (ii) under s36(2)(b)(ii) of FOIA as to disclose them would be likely to inhibit the free and frank exchange of views for the purposes of deliberation.</p><p>Having applied these exemptions, only the first two slides of the presentation contain information which is not exempt from disclosure.</p><p>Some of the information in the first two slides is exempt from disclosure under s40(2) of FOIA because it is personal data. This information has been redacted.</p><p>We have provided the two slides, redacted as set out above, with this letter.</p><p>Further details on these exemptions can be found at <b>Annex B</b></p><p><b>Annex A</b></p><p>Table showing the number of audit firms that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</p><table><tr><th>Month<sup>1</sup></th><th>Number of approaches from audit firms</th></tr><tr><td>March 2023</td><td>1</td></tr><tr><td>October 2024</td><td>2</td></tr><tr><td>December 2024</td><td>1</td></tr></table></div></div> | Month <sup>1</sup> | Number of approaches from audit firms | March 2023 | 1 | October 2024 | 2 | December 2024 | 1 |
| Month <sup>1</sup> | Number of approaches from audit firms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |                                       |            |   |              |   |               |   |
| March 2023         | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |                                       |            |   |              |   |               |   |
| October 2024       | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |                                       |            |   |              |   |               |   |
| December 2024      | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |                                       |            |   |              |   |               |   |



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|                  |                   | <table><tr><td>January 2025</td><td>1</td></tr><tr><td>June 2025</td><td>1</td></tr></table> <p><b>Annex B</b></p> <p><b>Section 36 (prejudice to effective conduct of public affairs)</b></p> <p>As relevant, section 36(2) of the FOIA provides:</p> <p><i>“(2) Information to which this section applies is exempt information if, in the reasonable opinion of a qualified person, disclosure of the information under this Act—</i></p> <p>...</p> <p><i>(b) would, or would be likely to, inhibit—</i></p> <p><i>(i) the free and frank provision of advice, or</i></p> <p><i>(ii) the free and frank exchange of views for the purposes of deliberation, or</i></p> <p><i>(c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs.”</i></p> <p>The FRC’s Qualified Person has taken the view that disclosure of slide 3 of the presentation and disclosure of the risk register would be likely to prejudice the effective conduct of public affairs.</p> <p>The FRC’s Qualified Person has taken the view that disclosure of slides 4-6 of the presentation would be likely to inhibit the free and frank exchange of views for the purposes of deliberation.</p> <p>The presentation was prepared to facilitate the sharing of knowledge between FRC staff and the development of ideas in response to changing capital structures. It references recent examples of engagement with firms on this matter. It is important that the FRC has a safe space in which staff can speak freely in order for the FRC to develop its regulatory approach, debate current issues and its approach to decisions away from external interference and distraction. Disclosure of parts of the presentation would be likely to inhibit the ability of FRC staff to engage in free and frank exchanges of views, express themselves openly and to explore the full range of options when giving their views, for fear of such views being disclosed, which may impair the quality of decision making.</p> <p>In relation to the parts of the presentation containing information about recent examples of engagement with firms in respect of changing capital structures, disclosing such information would be likely to prejudice the effective conduct of public affairs. Effective supervision of the audit market and audit firms is supported by firms being confident to share information about proposed changes to their capital structures in advance of any such changes, without concerns that the FRC will disclose information about their approaches. If firms were concerned that the FRC would disclose details of their approaches in respect of proposed changes to their capital structure, firms may be reluctant to approach the FRC on a voluntary basis at all, and / or only notify the FRC of proposed changes later on in their processes. This could present significant challenges for the FRC in being able to respond to, and prepare for, changes in the audit market and regulated firms, and effectively to perform its regulatory functions.</p> <p>The risk register contains the FRC’s assessment of risk in relation to the impact of changing capital structures on the UK audit market at a particular point in time. Its disclosure would be likely to prejudice the FRC’s regulatory functions, in particular in relation to the supervision of audit firms and monitoring market quality and</p> | January 2025 | 1 | June 2025 | 1 |
| January 2025     | 1                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |   |           |   |
| June 2025        | 1                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |   |           |   |



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|                  |                   | <p>competition. The information within scope of the request only contains information about risks relating to changes to capital structure, at a particular point in time, and therefore does not capture the FRC's wider assessment of risk. Disclosing the information would provide an incomplete and inaccurate representation of the FRC's position in relation to risks regarding changing capital structures. This could lead to misunderstandings in relation to the FRC's expectations, which would be unhelpful to, and could undermine, the FRC's engagement with audit firms in relation to private capital. Similarly, it could lead to audit firms and investors basing their approach to private capital on partial and/or incomplete information. This is likely to make effective supervision more difficult. It is highly likely that audit firms seeking investment, and potential investors, will be carefully considering the regulatory landscape and will review any publicly available material on the subject from the FRC. For these reasons disclosure of the risk register would be likely to prejudice the effective conduct of public affairs.</p> <p><b>Public interest test</b></p> <p>The Qualified Person has also considered the public interest test and has concluded that the public interest in maintaining the exemption outweighs the public interest in disclosure. In reaching this decision, the Qualified Person has taken into account the public interest in disclosure, including the following:</p> <ul style="list-style-type: none"> <li>• There is a general public interest in transparency and accountability around the decision making of public authorities.</li> <li>• Disclosure would inform the public about issues considered by the FRC in respect of changing capital structures.</li> <li>• Disclosure would inform the public about the FRC's risk assessment in respect of changing capital structures.</li> <li>• Disclosure may facilitate public debate about the risks to the audit market presented by changing capital structures.</li> </ul> <p>The Qualified Person has also considered the public interest factors in favour of maintaining the exemption:</p> <ul style="list-style-type: none"> <li>• As discussed above, there is a significant public interest in FRC staff being able to engage in free and frank exchanges of views, including on sensitive matters, without being concerned that their contributions will be made public.</li> <li>• There is also a significant public interest in the FRC being able to carry out its functions, including being able effectively to supervise the audit market and individual audit firms. Disclosing information which might inhibit firms from approaching the FRC with important information about changes to their capital structure, or potentially other important information, for fear that it would be disclosed by the FRC, would be likely to prejudice the FRC's ability to carry out its functions, contrary to the public interest.</li> <li>• There is significant public interest in ensuring that information put into the public domain is appropriate, up to date, and properly reflects the FRC's position, taking into account all relevant risks, to avoid prejudicing its ability to effectively perform its functions.</li> <li>• The FRC seeks to be as transparent as possible. The FRC has issued a letter regarding its approach to external private capital in UK audit firms, which it has published on its website<sup>2</sup>. The FRC also commissioned research into barriers to entry and growth faced by audit firms in the UK, which includes research regarding private equity investors; the report is published on the FRC's website<sup>3</sup>. The Qualified</li> </ul> |



| Date of response | Nature of request                                                                                                                                                                                                                          | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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|                  |                                                                                                                                                                                                                                            | <p>Person considers that the transparency provided by these publications weighs against disclosure of sections of the presentation and the risk register.</p> <p>The Qualified Person is satisfied that it is appropriate to apply section 36(2)(b)(ii) and 36(2)(c), and that the public interest in favour of maintaining that exemption outweighs the public interest in disclosure.</p> <p><b>Section 40 (Personal data)</b></p> <p>Section 40(2) of the Act provides an exemption from the right to information if it is personal data, as defined in the Data Protection Act 2018 and one of three conditions specified in the Act apply.</p> <p>This is an “absolute” exemption. Therefore, it is not necessary to balance the public interest for and against disclosing the information.</p> <p>We consider that the first condition (as stated in s 40(3A) of the Act) is satisfied, as the information requested comprises the personal data of individuals other than yourself and which, if disclosed, would breach the requirement of the UK General Data Protection Regulations (“UK GDPR”) including the data protection principles of Article 5 and the Data Protection Act 2018 (“DPA”).</p> <p>In particular, it would be a breach of the first data protection Principle as set out in Article 5 of the UK GDPR, to disclose personal data as it would not be necessary or fair to the individual concerned, or lawful, where none of the conditions in Article 6(1) of the UK GDPR have been met. The individual concerned has not provided their consent for their personal details to be made public and the release of such information may be detrimental to the individuals themselves.</p> <p>Consequently, for these reasons we have withheld the name of an FRC staff member included in the presentation under section 40 of the Act.</p> |
| 01/08/2025       | Any internal or external evaluations, summaries, or reviews conducted by the FRC between 1 January 2022 and 31 December 2024 that relate to the audit of cash flow statements, with a particular focus on identifying common deficiencies. | <p>The FRC holds some information that is within scope of your request by virtue of its audit monitoring activities.</p> <p>We have identified information which relates to the FRC’s findings in respect of its audit quality monitoring work. This information is exempt from disclosure under section 36(2)(c) of the Act because its disclosure would be likely to prejudice the effective conduct of public affairs.</p> <p>Further details on this exemption can be found at <b>Annex A</b>.</p> <p>We have also identified information which relates to audit quality monitoring work on behalf of Crown Dependencies. This information is exempt from disclosure under section 27 of the Act because its disclosure would be likely to prejudice relations between the United Kingdom and another state.</p> <p>Further details on this exemption can be found at <b>Annex A</b>.</p> <p><b>Annex A</b></p> <p><b>Section 36 (prejudice to effective conduct of public affairs)</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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|                  |                   | <p>As relevant, section 36 (2) of the Act provides:</p> <p><i>“(2) Information to which this section applies is exempt information if, in the reasonable opinion of a qualified person, disclosure of the information under this Act—</i></p> <p><i>... (c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs.”</i></p> <p>The FRC’s Qualified Person has taken the view that in this instance the disclosure of the information requested would be likely to prejudice the effective conduct of public affairs.</p> <p>If the FRC were to disclose the findings of its audit quality monitoring work by the Audit Quality Review team (<b>AQR</b>) it would undermine the AQR’s working practices and engagement with audit firms, and its ability to conduct its audit inspections. In turn, this would be likely to prejudice the FRC’s ability to perform its regulatory functions, including by increasing the level of resource required to perform those inspections (and thereby either incurring additional unexpected costs, or by diverting resources away from other FRC workstreams) and lengthening the time inspections take to complete.</p> <p><i>Public interest test</i></p> <p>The Qualified Person has also considered the public interest test and has concluded that the public interest in maintaining the exemption outweighs the public interest in disclosure. In reaching this decision, the Qualified Person has taken into account the public interest in disclosure, including the following:</p> <ul style="list-style-type: none"><li>• There is a general public interest in transparency and accountability, and in this case, that academic research and scrutiny may enhance accountability or otherwise enhance accounting practice.</li><li>• Disclosure would inform the public about findings made in respect of audit quality.</li><li>• Disclosure of findings which relate to reviews of major local audits may facilitate public debate, and in particular may facilitate public debate in relation to local audits which is currently an issue of public interest in light of the backlog within the Local Authority system.</li></ul> <p>The Qualified Person has also considered the public interest factors in favour of maintaining the exemption:</p> <ul style="list-style-type: none"><li>• There is a significant public interest in the conduct of public affairs not being prejudiced by having to divert resources to deal with likely consequences of the release of information which has not previously been publicly released. The FRC considers that releasing the requested information is likely to impact the FRC’s resources and its overall provision of its public functions.</li><li>• The FRC seeks to be as transparent as possible. It publishes summaries of its AQR reviews and activities by a process where audit firms comment upon the proposed publication and consent to its publication. The Qualified Person considers that the transparency provided by these publications weighs against the further disclosure of findings from AQR reviews.</li></ul> |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>The information within scope of the request without the accompanying background information (which the FRC is prohibited from disclosing pursuant to section 1224A (3) of the Companies Act 2006 or Schedule 11 of the Local Audit and Accountability Act 2014 (as applicable) and is consequently exempt information for the purpose of section 44 of the Act) would be unlikely to meaningfully contribute toward transparency, public debate or accountability.</li> </ul> <p>The Qualified Person is satisfied that it was appropriate to apply section 36(2)(c), and that the public interest in favour of maintaining that exemption outweighs the public interest in disclosure.</p> <p><b>Section 27 (International relations)</b></p> <p>Section 27 of the Act provides:</p> <p><i>(1) Information is exempt information if its disclosure under this Act would, or would be likely to, prejudice—</i><br/> <i>(a) relations between the United Kingdom and any other State,</i><br/> <i>(b) relations between the United Kingdom and any international organisation or international court,</i><br/> <i>(c) the interests of the United Kingdom abroad, or</i><br/> <i>(d) the promotion or protection by the United Kingdom of its interests abroad.</i></p> <p><i>(2) Information is also exempt information if it is confidential information obtained from a State other than the United Kingdom or from an international organisation or international court.</i></p> <p><i>(3) For the purposes of this section, any information obtained from a State, organisation or court is confidential at any time while the terms on which it was obtained require it to be held in confidence or while the circumstances in which it was obtained make it reasonable for the State, organisation or court to expect that it will be so held.</i></p> <p>Section 27 exempts information from the right of access under the Act if the disclosure of that information would, or would be likely to, prejudice relations between the United Kingdom and another State.</p> <p>The Crown Dependencies are states and the FRC conducts work on their behalf in accordance with their respective legal systems on a confidential basis. The provision of the requested information which derives from the FRC's activities on behalf of the Crown Dependencies would lead to the FRC breaching the confidentiality obligations in respect of which it conducts that work. The breach of those obligations may damage relations between the United Kingdom and the relevant Crown Dependency.</p> |
| 31/07/2025       | <p>For the purpose of the below questions, a greyfleet vehicle can be defined as a personal vehicle, such as an employee owned vehicle, used for business purposes.</p> <p>1. How many greyfleet miles have been travelled by your employees in the financial year 2022-2023?</p> <p>2. How many greyfleet miles have been travelled by your employees in the financial year 2023-2024?</p> | <p>We confirm we hold the information you have requested and will respond using the same numbering used above.</p> <ol style="list-style-type: none"> <li>5,695.88 miles.</li> <li>3,943.51 miles.</li> <li>£2,563.20.</li> <li>£1,774.63.</li> <li>0.</li> <li>0.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Response |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                  | <div>3. How much money has been reimbursed back to employees for those grey fleet miles in the financial year 2022-2023?</div> <div>4. How much money has been reimbursed back to employees for those grey fleet miles in the financial year 2023-2024?</div> <div>5. How many employee road accidents using a greyfleet vehicle have been reported to your organisation in the year 2022 -2023?</div> <div>6. How many employee road accidents using a greyfleet vehicle have been reported to your organisation in the year 2023 -2024?</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 24/07/2025       | <div>Please provide your recent total staff information according to the following table.</div> <table><tr><td>Total</td><td>Total</td><td>Total</td><td>Minority</td><td>White</td><td>Minority</td><td>White</td></tr><tr><td>Staff</td><td>Ethnic</td><td>White</td><td>Ethnic</td><td>Recruits</td><td>Ethnic</td><td>Exits</td></tr><tr><td></td><td>Staff</td><td>Staff</td><td>Recruits</td><td></td><td>Exits</td><td></td></tr></table> <div>(All of the above in the year</div> <div>As At DateAs At DateAs At Datefollowing the date cited)</div> <table><tr><td>Date</td><td>(Number)</td><td>(Number)</td><td>(Number)</td><td>(Number)</td><td>(Number)</td><td>(Number)</td><td>(Number)</td></tr><tr><td>31/03/2018</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2019</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2020</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2021</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2022</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2023</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/03/2024</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | Total    | Total    | Total    | Minority | White    | Minority | White | Staff | Ethnic | White | Ethnic | Recruits | Ethnic | Exits |  | Staff | Staff | Recruits |  | Exits |  | Date | (Number) | (Number) | (Number) | (Number) | (Number) | (Number) | (Number) | 31/03/2018 |  |  |  |  |  |  |  | 31/03/2019 |  |  |  |  |  |  |  | 31/03/2020 |  |  |  |  |  |  |  | 31/03/2021 |  |  |  |  |  |  |  | 31/03/2022 |  |  |  |  |  |  |  | 31/03/2023 |  |  |  |  |  |  |  | 31/03/2024 |  |  |  |  |  |  |  | <div>We confirm the FRC holds some of the information you have requested and have provided it in <b>Annex A</b> below.</div> <div>We note the following to assist you with understanding our response:</div> <div><div><div><div>• We have interpreted “White Staff/Recruits/Exits” to include those who have selected “White” from a list when asked about their ethnic origin during the course of their employment. We have interpreted “Ethnic Staff” and “Minority Ethnic Recruits/Exits” to include all other responses to this question.</div><div>• The information held by the FRC, as presented in Annex A, is unlikely to be complete, and in some places may be inaccurate. This is for the following reasons:</div><div><div>○ In 2019, the FRC changed its system for collecting information on ethnic origin. There was a period of implementation of the new system, which meant that the volume of information on ethnic origin recorded has increased during the time period covered by the table in Annex A. The information regarding ethnic origin in Annex A is therefore unlikely to be representative of the total pool of FRC staff, particularly in the earlier years of this period.</div><div>○ Employees are not required to provide the FRC with information about their ethnic origin (or when completing relevant forms, can elect not to disclose their ethnicity). This means that the information regarding ethnic origin in Annex A is likely to be incomplete, and, for example, that the number of total staff for each year will not necessarily be the sum of the “total ethnic staff” and “total white staff”.</div></div><div>• We also note that the total number of staff listed in Annex A may differ slightly from other publicly available information (e.g. the FRC Gender and Ethnicity Pay Gap report) due to the different methodologies used to report on different types of information.</div></div></div><div>We are withholding information marked with an ‘X’ in the table as it is considered to be exempt, pursuant to section 40 of FOIA (personal information). This is because the information constitutes personal data and its disclosure would contravene section 40 of FOIA. Further information on the application of this exemption can be found in Annex B.</div></div> |
| Total            | Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total    | Minority | White    | Minority | White    |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Staff            | Ethnic                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | White    | Ethnic   | Recruits | Ethnic   | Exits    |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                  | Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Staff    | Recruits |          | Exits    |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Date             | (Number)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (Number) | (Number) | (Number) | (Number) | (Number) | (Number) |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2018       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2019       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2020       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2021       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2022       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2023       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 31/03/2024       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |          |          |          |          |          |       |       |        |       |        |          |        |       |  |       |       |          |  |       |  |      |          |          |          |          |          |          |          |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |



| Date of response | Nature of request      | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |                                                                                  |                               |                              |                                                                                  |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
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|                  |                        | <table><tr><th></th><th>Total Staff As At Date</th><th>Total Ethnic Staff As At Date</th><th>Total White Staff As At Date</th><th>Minority Ethnic Recruits (All of the above in the year following the date cited)</th><th>White Recruits</th><th>Minority Ethnic Exits</th><th>White Exits</th></tr><tr><th></th><th>(Number)</th><th>(Number)</th><th>(Number)</th><th>(Number)</th><th>(Number)</th><th>(Number)</th><th>(Number)</th></tr><tr><td>31/03/18</td><td>192</td><td>18</td><td>64</td><td>8</td><td>23</td><td>0</td><td>0</td></tr><tr><td>31/03/19</td><td>210</td><td>26</td><td>87</td><td>14</td><td>48</td><td>X</td><td>X</td></tr><tr><td>31/03/20</td><td>243</td><td>39</td><td>133</td><td>33</td><td>67</td><td>X</td><td>6</td></tr><tr><td>31/03/21</td><td>326</td><td>56</td><td>184</td><td>38</td><td>65</td><td>7</td><td>21</td></tr><tr><td>31/03/22</td><td>392</td><td>97</td><td>238</td><td>36</td><td>59</td><td>16</td><td>23</td></tr><tr><td>31/03/23</td><td>443</td><td>123</td><td>267</td><td>39</td><td>43</td><td>16</td><td>29</td></tr><tr><td>31/03/24</td><td>477</td><td>143</td><td>284</td><td>19</td><td>17</td><td>24</td><td>27</td></tr></table> <p><b>Annex B</b></p> <p><b>1. General right of access to information held by public authorities</b></p> <p>Under section 1(1)(a) of FOIA, any person making a request for information to a public authority is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request. If the public authority holds information of the type specified in the request, the person requesting the information is entitled under section 1(1)(b) of FOIA to have the information communicated to them. The rights in section 1(1)(a) and (b) are subject to a number of exclusions and exemptions.</p> <p>This annex provides more detail on the exemptions in section 40 (personal information) of FOIA applied to the information requested from the FRC with the reference F358.</p> <p><b>2. Section 40 (personal information)</b></p> <p>Section 40 (as relevant) reads as follows:</p> <p>[...]</p> <p>(2) Any information to which a request for information relates is also exempt information if—</p> <p>(a) it constitutes personal data which does not fall within subsection (1), and</p> <p>(b) the first, second or third condition below is satisfied.</p> <p>(3A) The first condition is that the disclosure of the information to a member of the public otherwise than under this Act—</p> |                              | Total Staff As At Date                                                           | Total Ethnic Staff As At Date | Total White Staff As At Date | Minority Ethnic Recruits (All of the above in the year following the date cited) | White Recruits | Minority Ethnic Exits | White Exits |  | (Number) | (Number) | (Number) | (Number) | (Number) | (Number) | (Number) | 31/03/18 | 192 | 18 | 64 | 8 | 23 | 0 | 0 | 31/03/19 | 210 | 26 | 87 | 14 | 48 | X | X | 31/03/20 | 243 | 39 | 133 | 33 | 67 | X | 6 | 31/03/21 | 326 | 56 | 184 | 38 | 65 | 7 | 21 | 31/03/22 | 392 | 97 | 238 | 36 | 59 | 16 | 23 | 31/03/23 | 443 | 123 | 267 | 39 | 43 | 16 | 29 | 31/03/24 | 477 | 143 | 284 | 19 | 17 | 24 | 27 |
|                  | Total Staff As At Date | Total Ethnic Staff As At Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total White Staff As At Date | Minority Ethnic Recruits (All of the above in the year following the date cited) | White Recruits                | Minority Ethnic Exits        | White Exits                                                                      |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
|                  | (Number)               | (Number)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (Number)                     | (Number)                                                                         | (Number)                      | (Number)                     | (Number)                                                                         |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/18         | 192                    | 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 64                           | 8                                                                                | 23                            | 0                            | 0                                                                                |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/19         | 210                    | 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 87                           | 14                                                                               | 48                            | X                            | X                                                                                |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/20         | 243                    | 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 133                          | 33                                                                               | 67                            | X                            | 6                                                                                |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/21         | 326                    | 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 184                          | 38                                                                               | 65                            | 7                            | 21                                                                               |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/22         | 392                    | 97                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 238                          | 36                                                                               | 59                            | 16                           | 23                                                                               |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/23         | 443                    | 123                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 267                          | 39                                                                               | 43                            | 16                           | 29                                                                               |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |
| 31/03/24         | 477                    | 143                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 284                          | 19                                                                               | 17                            | 24                           | 27                                                                               |                |                       |             |  |          |          |          |          |          |          |          |          |     |    |    |   |    |   |   |          |     |    |    |    |    |   |   |          |     |    |     |    |    |   |   |          |     |    |     |    |    |   |    |          |     |    |     |    |    |    |    |          |     |     |     |    |    |    |    |          |     |     |     |    |    |    |    |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                            | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p><i>(a) would contravene any of the data protection principles, or<br/>(b) would do so if the exemptions in section 24(1) of the Data Protection Act 2018 (manual unstructured data held by public authorities) were disregarded.<br/>[...]</i></p> <p>Section 40(2) of FOIA provides an exemption from the right to information if the requested information is personal data under UK law, and (as relevant here), disclosure would contravene any of the data protection principles.</p> <p>The information requested comprises the personal data of individuals other than yourself (section 40(2)(a) of FOIA). This is because the small numbers of “exits” in some cases are such that the aggregation of the data would not prevent individuals being identifiable from that data. We consider that the first condition (as stated in section 40(3A) of FOIA) is satisfied, as if the requested information were to be disclosed, this would contravene the requirements of the UK General Data Protection Regulations (“UK GDPR”), including those in Article 5 of UK GDPR, and the Data Protection Act 2018 (“DPA”).</p> <p>We consider that disclosure of the data we have marked with an ‘X’ in Annex A would be a breach of the first data protection principle (Article 5(1)(a) of UK GDPR: “personal data shall be processed lawfully, fairly and in a transparent manner in relation to the data subject”).</p> <p>Data regarding an individual’s ethnic origin is special category data under Article 9 of UK GDPR. Special category data is particularly sensitive. The processing of special category data is prohibited unless the conditions set out in Article 9(2) of UK GDPR are met. Some of these conditions are supplemented by additional conditions set out in Schedule 1 of the DPA. The conditions for processing special category data are very restrictive.</p> <p>None of the conditions to process special category personal data are present. The FRC does not hold the data subjects’ consent to the publication of the requested information. Additionally, the requested information does not relate to personal data which has clearly been made public by the data subjects concerned. Accordingly, the FRC is prohibited from disclosing the information under article 9 of UK GDPR. It therefore would be a breach of the first data protection principle (regarding “lawfulness”) to disclose this information, such that the exemption in section 40(2) and (3A) of FOIA is engaged.</p> <p>When the first condition is satisfied, section 40(2) is an absolute exemption. Therefore, it is not necessary to balance the public interest for and against disclosing the information.</p> <p>To conclude, we are satisfied that the exemption in section 40 of FOIA applies to the information we have withheld.</p> |
| 15/07/2025       | <p>I am a graduate student currently conducting research on the historical development of goodwill accounting standards in the UK. I am particularly interested in the original text of SSAP22 (Accounting for Goodwill) issued by the ASC in 1984.</p> <p>I would greatly appreciate it if you could advise whether the original document is available for public or academic access, or if any archival copy can be obtained or viewed</p> | <p>A copy of the requested document is attached to this reply.</p> <p>The requested document may also be available for public or academic access via the British Library.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 09/07/2025       | Further information on the FRC’s relocation to Canary Wharf.                                                                                                                                                                                                                                                                                                                                                                                 | The FRC has identified some information that is within scope of your refined request.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |



| Date of response | Nature of request                                                                                                                                                                                                      | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|                  | <ul style="list-style-type: none"><li>- Copies of any staff communications regarding the move.</li><li>- The estimated cost of relocation.</li><li>- Copies of any meeting minutes discussing the relocation</li></ul> | <p><b>Board minutes</b></p> <p>We have identified a number of Board minutes that are responsive to your request. These minutes are exempt from disclosure under s 36(2)(b)(ii) of the Act as to disclose them would be likely to inhibit the free and frank exchange of views for the purposes of deliberation.</p> <p>Further details on this exemption can be found at Annex A.</p> <p><b>Board meeting summaries</b></p> <p>We have identified several Board meeting summaries that reference the FRC's office location move.</p> <p>These summaries are exempt from disclosure under s 21 of the Act as they are reasonably accessible to you. This is an absolute exemption which means that the public interest test does not need to be considered. More details about this exemption can be found at Annex A.</p> <p>The meeting summaries can be found on the FRC website <a href="#">here</a>.</p> <p><b>All staff emails</b></p> <p>We have identified four internal emails issued from the FRC's Human Resources department to all staff concerning the office location move. We have applied an exemption to the third-party personal data in the emails under s 40 of the Act, as such you will see that parts of the emails are redacted. More details about this exemption can be found at Annex A.</p> <p>We have provided the four emails to you in Annex B.</p> <p>We have identified other all staff emails from management which include information concerning the FRC's London office relocation. We have applied an exemption to the third-party personal data in these communications under s 40 of the Act. More details about this exemption can be found at Annex A.</p> <p>We have provided extracts of these emails which relate to the FRC's London office relocation to you in Annex B.</p> <p><b>Town Hall meetings</b></p> <p>We have identified a number of video recordings of FRC all staff Town Hall meetings that concern the FRC's London Office relocation. We have applied an exemption in respect of personal data to the video recording under s 40 of the Act. More details about this exemption can be found at Annex A.</p> <p>We have also identified transcripts of those all staff Town Hall meetings. These transcripts are exempt from disclosure under s 36(2)(b)(ii) of the Act as to disclose them would be likely to inhibit the free and frank exchange of views for the purposes of deliberation.</p> <p>Further details on this exemption can be found at Annex A.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><b>Office Relocation Centre</b></p> <p>We have identified an intranet site containing information for FRC staff about the move to the new London location.</p> <p>We have provided the content of the intranet site which is within the scope of your request to you in Annex B.</p> <p>We have applied an exemption to the third-party personal data under s 40 of the Act, as such you will see that redactions have been applied. More details about this exemption can be found at Annex A.</p> <p>We have also redacted information which is not in scope of your request.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 07/07/2025       | <p>I would like to formally request the information under the UK Freedom of Information Act 2000. Specifically, I am seeking any data, reports, internal analyses, or correspondence held by the FRC regarding:</p> <ol style="list-style-type: none"> <li>1. Instances or frequency of qualified or adverse audit opinions where errors in the Statement of Cash Flows were cited as a contributing factor.</li> <li>2. Any evaluations, summaries, or reviews (internal or external) related to the audit of the Statement of Cash Flows and common deficiencies found.</li> <li>3. Statistics or trend analyses relating to the treatment of errors in cash flow statements by external auditors in the UK.</li> </ol> | <p>We will respond to your queries using the numbering from your request.</p> <p>The FRC does not hold the information requested in your first and third requests.</p> <p>Subject to the explanation provided below, the FRC does not hold information in scope of your second request.</p> <p>The FRC holds some information in respect of “<i>common deficiencies</i>” found in cash flow statements. This information is published by the FRC on its website and can be found using the following links:</p> <p><a href="#">Tier 1 Firms – Overview.</a><br/> <a href="#">Audit of Cashflow Statements</a></p> <p>The FRC may hold other information within the scope of your second request because it undertakes reviews of audit quality which may include reviewing the audit of cash flow statements. However, we are unable to identify <u>which</u> of those reviews are within the scope of your request without exceeding the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (“<b>the Fees Regulations</b>”). Therefore, Section 12 (Cost of compliance exceeds appropriate limit) of the FOIA applies and the FRC is not obliged to comply with your second request for information to the extent it relates to its reviews of audit quality. Further information in respect of the Section 12 (Cost of compliance exceeds appropriate limit) exemption can be found in Annex A.</p> <p>When we refuse a request because we estimate that the cost limit will be exceeded, we endeavour, where it is reasonable to do so, to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit.</p> <p>In respect of your request, it could be refined by the provision of a specific date range for reviews, evaluations or summaries of cash flow statements and common deficiencies identified.</p> <p>Please note that while refining your request in this way may bring it within the cost limit, any responsive information would still be subject to potential exemptions under FOIA. In the present circumstances, given the FRC has determined that complying with your request exceeds the applicable cost limits, it has not determined whether any exemptions would apply. The FRC would consider any refined, subsequent request afresh.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Should you wish to make a fresh FOIA request, please let us know by contacting us by e-mail (<a href="mailto:Foia@frc.org.uk">Foia@frc.org.uk</a>) or post (13th Floor, 1 Harbour Exchange Square, London E14 9GE).</p> <p>Whilst you have not specifically requested the following, the FRC has published annual reviews of the accounting preparation on cash flow statements which may be useful for your research. These can be found by searching the FRC web site using the phrase “cash flow” or by reviewing the results at the following link:</p> <p><a href="#">Search results for “cash flow”</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 26/06/2025       | <p>After reviewing your website and other publicly available information, I have not been able to identify the appropriate contact details for third parties (such as suppliers or service providers) to send formal legal correspondence to your organisation. Please could you confirm the following:</p> <ol style="list-style-type: none"> <li>Whether your organisation has one or more specific teams, departments, or named individuals responsible for receiving formal legal correspondence from third parties.</li> <li>The relevant postal address(es), email address(es), and telephone number(s) that such correspondence should be directed to. If responsibility differs by type of issue (e.g. contractual, procurement-related, legal) or by region, please provide the details for each as applicable.</li> <li>If this information is already published, please confirm where it can be found.</li> </ol> <p>This request is made in the public interest to ensure there are clear and transparent routes for formal engagement with public authorities</p> | <p>We will respond using the same numbering you have used.</p> <ol style="list-style-type: none"> <li>The FRC does not have a dedicated team, department, or individual responsible for receiving formal legal correspondence from third parties.</li> <li>Any initial enquiries should be sent to <a href="mailto:enquiries@frc.org.uk">enquiries@frc.org.uk</a> in the first instance. Where formal legal correspondence is required, an appropriate email address will be provided depending on the issue in question.</li> <li>The above information can be found on the FRC’s website at the following link: <a href="#">Contact us</a></li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 23/06/2025       | <ol style="list-style-type: none"> <li>The number of audit firms that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</li> <li>The number of investors or other interested parties that have approached the FRC, by month, regarding the possibility of a change in capital structure, since January 2022.</li> <li>Minutes of any FRC meetings discussing capital restructuring.</li> <li>The latest presentations for FRC staff and internal risk register regarding the impact of changing capital structures.</li> </ol> <p>You clarified in your email of 23 May 2025 that ‘FRC meetings’ in (3) is intended to refer to both internal and external meetings, and that part (4) of the request is for the latest presentations for FRC staff regarding the impact of changing capital structures <u>and</u> the latest internal risk register regarding the impact of changing capital structures.</p>                                                                                                 | <p>The FRC may hold the information requested but estimates that establishing whether it holds the information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (“<b>the Fees Regulations</b>”). Therefore, section 12 (cost of compliance exceeds appropriate limit) of the FOIA applies, and the FRC is not obliged to comply with your request for information.</p> <p>This is on the basis of our estimate that it will take in excess of 18 hours to conduct searches to comply with your request, including determining whether information is held, locating the information, retrieving the information and extracting the information.</p> <p>Further information on the basis for our refusal to comply with your request is set out in <b>Annex A</b> below.</p> <p>When we refuse a request because we estimate that the cost limit has been exceeded, we endeavour, where it is reasonable to do so, to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit. In respect of your request, it could be refined by:</p> <ol style="list-style-type: none"> <li>removing or narrowing the request regarding minutes of meetings, as compliance with part (3) of your request is likely to be particularly time consuming as explained in Annex A.</li> <li>specifying a date range in respect of the information you seek (or a narrower date range where the request currently identifies a date range).</li> <li>providing more explanation and specificity in respect of the information you are seeking. For example, by defining the nature and types of “capital structure”, or specifying whether your requests relate to information about restructurings funded by external investment only.</li> </ol> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>The FRC would consider any subsequent request afresh, and that consideration would include an assessment of whether any FOIA exemptions may apply to the information sought in any such subsequent request.</p> <p>In the present circumstances, given the FRC has determined that complying with your request exceeds the applicable cost limits, it has not determined whether any exemptions would apply.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 20/06/2025       | <p>Under the Freedom of Information Act 2000, I am requesting information held by the Financial Reporting Council (FRC) concerning KPMG LLP's external audit of Ashford and St Peter's NHS Foundation Trust, particularly in respect of governance oversight risk and audit decision-making for financial years 2022–23 and 2023–24. Please provide:</p> <ol style="list-style-type: none"> <li>Regulatory Oversight or Risk Discussions <ul style="list-style-type: none"> <li>Any records (including emails, assessments, internal memoranda, or case files) discussing:</li> <li>Ashford and St Peter's NHS Foundation Trust,</li> <li>Its maternity or neonatal performance risks,</li> <li>Or whether the Trust was considered to be under Enhanced Oversight or ICB/CQC scrutiny during the audit window.</li> </ul> </li> <li>Audit Quality Review Consideration <ul style="list-style-type: none"> <li>Any documentation evaluating whether KPMG LLP's audit of the Trust met FRC standards in terms of:</li> <li>Disclosure of material governance risks,</li> <li>Consideration of active clinical investigations, CQC activity, or internal NHS escalations.</li> <li>Any reviews, spot checks, or internal deliberations about the sufficiency of risk disclosures in the audit sign-off.</li> </ul> </li> <li>Communications with KPMG LLP <ul style="list-style-type: none"> <li>Any correspondence, meeting notes, or files held between the FRC and KPMG LLP in relation to their role as external auditors for the Trust.</li> <li>Any referrals, complaints, or concerns raised to the FRC about KPMG's handling of the Trust's audit during the period stated."</li> </ul> </li> </ol> | <p>With reference to the structure used in your original request, we set out the FRC response below:</p> <ol style="list-style-type: none"> <li>We do not hold any information responsive to this part of your request.</li> <li>We do not hold any information responsive to this part of your request.</li> <li>We do not hold any information responsive to this part of your request.</li> </ol> <p>Ashford and St Peters' NHS Foundation Trust has an income and expenditure below £500 million, therefore any inspection activity occurs under contract with NHS England and would be performed by the Institute of Chartered Accountants in England and Wales (ICAEW) and not the FRC. Please refer to paragraph 3.6 of the FRC's 'NHS Audit Market Study – final report', which can be found <a href="#">here</a>, for a more detailed explanation.</p> <p><a href="#">NHS England</a> may be able to better assist you with your request.</p> |
| 16/06/2025       | <p><b>1. Communications and Disclosures</b><br/>Copies of all communications sent by or to the FRC, including:<br/>Emails sent by me ([Redacted]),<br/>Any internal forwarding or assessments triggered by those emails,<br/>Any correspondence between the FRC and PwC UK referencing my disclosures.</p> <p><b>2. Internal Assessments and Case Handling</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>With reference to the structure used in your original request, we set out the FRC response to your request below:</p> <p><b>Communications and disclosures</b><br/><i>Copies of all communications sent by or to the FRC, including:<br/>Emails sent by me ([Redacted]),</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
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|                  | <p>A copy of any internal assessment, memo, or briefing created in relation to:<br/>Whether to open an investigation under the Audit Enforcement Procedure (AEP 2023),<br/>The seriousness or evidential value of the materials submitted,<br/>Any regulatory risk discussions or impact assessments.</p> <p><b>3. Regulatory Action or Case Status</b><br/>Confirmation of whether the FRC has:<br/>Opened a case or preliminary inquiry in relation to [Individual A, redacted] or PwC UK,<br/>Reached any decision to dismiss, defer, or escalate the matter,<br/>Communicated with other regulators (e.g., ACCA, ICAEW, OFSI, ESMA) in relation to my submissions.</p> <p><b>4. Staff Involvement and Recusal Logs</b><br/>A list of all FRC personnel (by role, not name if anonymity is required) who have reviewed this case.<br/>Confirmation of whether any recusals or declarations of conflict of interest have been made by FRC staff, due to prior employment or associations with PwC UK.</p> | <p>These emails are exempt from disclosure under s.21 of the Act as they are reasonably accessible to you. This is because you will have access to them from your email account. Please let us know if these are no longer accessible to you.</p> <p>We confirm that, between 15 April 2025 and 20 May 2025 we received the following emails from you:</p> <table><tr><td>24/04/25</td><td>Email from [Requestor]<br/>To: FRC<br/>Cc: ACCA, PWC, ICAEW</td></tr><tr><td>26/04/25</td><td>Email from [Requestor]<br/>To: FRC<br/>Cc: ACCA, PWC, ICAEW</td></tr><tr><td>30/04/25</td><td>Email from [Requestor]<br/>To: FRC, ACCA, PWC, ICAEW</td></tr><tr><td>02/05/25</td><td>Email from [Requestor]<br/>To: Office of Financial Sanctions Implementation<br/>Cc: FRC, ACCA, PWC, ICAEW</td></tr><tr><td>02/05/25</td><td>Email from [Requestor]<br/>To: Office of Financial Sanctions Implementation<br/>Cc: FRC, ACCA, PWC, ICAEW</td></tr><tr><td>07/05/25</td><td>Email from [Requestor]<br/>To: FRC, ACCA, ICAEW, PWC</td></tr><tr><td>12/05/25</td><td>Email from [Requestor]<br/>To: FRC<br/>But addressed to "PwC Business Conduct Team, ACCA, ICAEW"</td></tr><tr><td>14/05/25</td><td>Email from [Requestor]<br/>To: PWC, ACCA, FRC</td></tr><tr><td>17/05/25</td><td>Email from [Requestor]<br/>To: FRC, PWC, OFSI, ACCA</td></tr><tr><td>17/05/25</td><td>Email from [Requestor]<br/>To: PWC, ACCA, FRC</td></tr><tr><td>18/05/25</td><td>Email from [Requestor]<br/>To: PWC, ACCA, ICAEW, FRC</td></tr><tr><td>18/05/25</td><td>Email from [Requestor] to the FRC</td></tr><tr><td>18/05/25</td><td>Email from [Requestor]<br/>To: PWC, ACCA, ICAEW, FRC</td></tr><tr><td>20/05/25</td><td>Email from [Requestor]<br/>To: FRC</td></tr></table> <p>This is an absolute exemption which means that the public interest test does not need to be considered. More details about this exemption are provided in <b>Annex A</b>.</p> <p><b>Communications and disclosures</b><br/><i>Copies of all communications sent by or to the FRC, including:<br/>Any internal forwarding or assessments triggered by those emails,</i></p> | 24/04/25 | Email from [Requestor]<br>To: FRC<br>Cc: ACCA, PWC, ICAEW | 26/04/25 | Email from [Requestor]<br>To: FRC<br>Cc: ACCA, PWC, ICAEW | 30/04/25 | Email from [Requestor]<br>To: FRC, ACCA, PWC, ICAEW | 02/05/25 | Email from [Requestor]<br>To: Office of Financial Sanctions Implementation<br>Cc: FRC, ACCA, PWC, ICAEW | 02/05/25 | Email from [Requestor]<br>To: Office of Financial Sanctions Implementation<br>Cc: FRC, ACCA, PWC, ICAEW | 07/05/25 | Email from [Requestor]<br>To: FRC, ACCA, ICAEW, PWC | 12/05/25 | Email from [Requestor]<br>To: FRC<br>But addressed to "PwC Business Conduct Team, ACCA, ICAEW" | 14/05/25 | Email from [Requestor]<br>To: PWC, ACCA, FRC | 17/05/25 | Email from [Requestor]<br>To: FRC, PWC, OFSI, ACCA | 17/05/25 | Email from [Requestor]<br>To: PWC, ACCA, FRC | 18/05/25 | Email from [Requestor]<br>To: PWC, ACCA, ICAEW, FRC | 18/05/25 | Email from [Requestor] to the FRC | 18/05/25 | Email from [Requestor]<br>To: PWC, ACCA, ICAEW, FRC | 20/05/25 | Email from [Requestor]<br>To: FRC |
| 24/04/25         | Email from [Requestor]<br>To: FRC<br>Cc: ACCA, PWC, ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 26/04/25         | Email from [Requestor]<br>To: FRC<br>Cc: ACCA, PWC, ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 30/04/25         | Email from [Requestor]<br>To: FRC, ACCA, PWC, ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 02/05/25         | Email from [Requestor]<br>To: Office of Financial Sanctions Implementation<br>Cc: FRC, ACCA, PWC, ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 02/05/25         | Email from [Requestor]<br>To: Office of Financial Sanctions Implementation<br>Cc: FRC, ACCA, PWC, ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 07/05/25         | Email from [Requestor]<br>To: FRC, ACCA, ICAEW, PWC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 12/05/25         | Email from [Requestor]<br>To: FRC<br>But addressed to "PwC Business Conduct Team, ACCA, ICAEW"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 14/05/25         | Email from [Requestor]<br>To: PWC, ACCA, FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 17/05/25         | Email from [Requestor]<br>To: FRC, PWC, OFSI, ACCA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 17/05/25         | Email from [Requestor]<br>To: PWC, ACCA, FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 18/05/25         | Email from [Requestor]<br>To: PWC, ACCA, ICAEW, FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 18/05/25         | Email from [Requestor] to the FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 18/05/25         | Email from [Requestor]<br>To: PWC, ACCA, ICAEW, FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |
| 20/05/25         | Email from [Requestor]<br>To: FRC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                           |          |                                                           |          |                                                     |          |                                                                                                         |          |                                                                                                         |          |                                                     |          |                                                                                                |          |                                              |          |                                                    |          |                                              |          |                                                     |          |                                   |          |                                                     |          |                                   |



| Date of response | Nature of request | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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|                  |                   | <p>As a result of your emails, two distinct internal forwarding and assessment email chains were generated. However, we are withholding this information because the following exemptions apply:</p> <p>One email chain constitutes information that is exempt from disclosure, under s.41 of the Act, as it constitutes legal advice and is subject to legal professional privilege; and</p> <p>One email chain constitutes information that is exempt from disclosure, under s.36(2)(b)(ii) of the Act, as disclosure would be likely to inhibit the free and frank exchange of views for the purposes of deliberation and, under s.36(2)(c) of the Act, as disclosure would be likely otherwise to prejudice the effective conduct of public affairs.</p> <p>Further information about the application of these exemptions is provided at <b>Annex A</b>.</p> <p><b>Communications and disclosures</b><br/><i>Copies of all communications sent by or to the FRC, including:</i><br/><i>Any correspondence between the FRC and PwC UK referencing my disclosures.</i></p> <p>FRC has not had any correspondence with PwC referencing your disclosures.</p> <p><b>Internal assessments and case handling</b><br/><i>A copy of any internal assessment, memo, or briefing created in relation to:</i><br/><i>Whether to open an investigation under the Audit Enforcement Procedure (AEP 2023),</i><br/><i>The seriousness or evidential value of the materials submitted,</i><br/><i>Any regulatory risk discussions or impact assessments.</i></p> <p>Copies of internal assessments created in relation to whether to open an investigation under the Audit Enforcement Procedure are dealt with above under “<i>Copies of all communications sent by or to the FRC, including: Any internal forwarding or assessments triggered by those emails</i>”.</p> <p>The FRC does not hold information requested in your second and third bullet points, under the heading ‘Internal assessments and case handling’.</p> <p><b>Regulatory action or case status</b><br/><i>Confirmation of whether the FRC has:</i><br/><i>Opened a case or preliminary inquiry in relation to [Individual A, redacted] or PwC UK,</i><br/><i>Reached any decision to dismiss, defer, or escalate the matter,</i><br/><i>Communicated with other regulators (e.g., ACCA, ICAEW, OFSI, ESMA) in relation to my submissions.</i></p> <p>As noted in the email dated 3 June 2025 from FRC Complaints to yourself, the concerns you have raised do not fall within the scope of the AEP.</p> <p>The FRC has therefore not opened any type of investigation in relation to the named individual, nor communicated about him or his conduct with any of the relevant recognised supervisory bodies.</p> <p><b>Staff Involvement and Recusal Logs</b><br/><i>A list of all FRC personnel (by role, not name if anonymity is required) who have reviewed this case.</i><br/><i>Confirmation of whether any recusals or declarations of conflict of interest have been made by FRC staff, due to prior employment or associations with PwC UK.</i></p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>We are withholding the names and roles of the FRC staff involved in reviewing your complaint. This is because names of individual FRC employees constitutes personal information and is therefore exempt as personal information under s. 40(2) of the Act.</p> <p>However, we can confirm that legal advisors, a member of the complaints team and a senior member of our Case Assessment team were all involved in reviewing the concerns you raised.</p> <p>We confirm that those who considered your complaints have not declared any conflict of interest with PwC.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 16/06/2025       | <ol style="list-style-type: none"> <li>All communications (emails, memos, reports or disclosures) between the FRC and PwC UK from 1 January 2021 to present that reference [Individual A, redacted], including: <ul style="list-style-type: none"> <li>Any disclosures made by PwC under Article 8.1 of EU Regulation 537/2014.</li> <li>Any internal assessments or minutes discussing whether to open a case under the Audit Enforcement Procedure (2023 version or prior versions).</li> </ul> </li> <li>Confirmation of whether: <ul style="list-style-type: none"> <li>The FRC has formally opened a case or preliminary inquiry into [Individual A, redacted] (if applicable, please provide the case reference number).</li> <li><i>PwC UK fulfilled its mandatory reporting obligations concerning Russian enforcement order #193867/24/40040-ИП and associated risks.</i></li> </ul> </li> <li>Any recusal logs or declarations of potential conflicts of interest by FRC staff reviewing this matter who are current or former employees of PwC UK.</li> </ol> | <p>With reference to the numbering used in your original request, we set out the FRC response to your request below:</p> <ol style="list-style-type: none"> <li>The FRC does not hold any information within scope of your request, because we have not had any communications with PwC from 1<sup>st</sup> January 2021 to the present regarding the named individual.</li> <li>We confirm that the FRC has not opened a case of preliminary inquiry into the named individual, as explained in an email to you from the FRC's Complaints Team sent on 3 June 2025.<br/><br/>The FRC does not hold information in relation to any mandatory reporting obligation PwC UK may have concerning Russian enforcement orders.</li> <li>The FRC does not hold any information within the scope of your request.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 10/06/2025       | <p>I am writing to request further information on the FRC's relocation to Canary Wharf.</p> <ul style="list-style-type: none"> <li>- Copies of any staff communications regarding the move.</li> <li>- The estimated cost of relocation.</li> <li>- Copies of any meeting minutes discussing the relocation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>The FRC may hold the information requested but estimates that establishing whether it holds the requested information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 ("<b>the Fees Regulations</b>"). In these circumstances, pursuant to section 12(1) FOIA, the FRC is not obliged to comply with your request for information.</p> <p>We have undertaken initial searches and identified more than 100,000 documents that are potentially within the scope of your request. Without manually reviewing each document, we cannot confirm whether or not they are in fact within the scope of your request. As a result, providing you with the requested information or confirming whether the FRC holds the information you have requested will exceed the appropriate limit. Further information on our refusal to comply with your request is set out in <b>Annex A</b> below.</p> <p>When we refuse a request because we estimate that the cost limit will be exceeded, we endeavour, where it is reasonable to do so, to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit.</p> <p>As indicated above, we have identified a large volume of information that may be within the scope of your request. Your request for "<i>any staff communications</i>" includes communications issued by management as well as</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>all communications originating from other FRC staff regarding the move, regardless of the purpose of those communications. Similarly, the request for “any <i>meeting minutes discussing the relocation</i>” encompasses meetings which occurred for any purpose and in which discussion of the relocation is recorded in the minutes.</p> <p>In respect of your request, it could be refined by:</p> <ul style="list-style-type: none"> <li>d. providing a specific date range for each category of information requested and/or identifying whether information sought relates to the period before or after the relocation occurred;</li> <li>e. reducing the scope of your request by: <ul style="list-style-type: none"> <li>o reducing the scope of the information sought;</li> <li>o specifying the purpose, type or nature of the staff communication requested, for example seeking only organisation wide communications issued by management concerning the relocation;</li> <li>o specifying the name or job title of one or more specific member(s) of staff whose communications are sought;</li> <li>o specifying the purpose or type of meeting for which minutes are requested;</li> <li>o specifying the body or committee whose minutes are sought e.g. meetings taken by the Board or any of the FRC’s governance committee’s (further details on these can be found on our website here: <a href="#">Governance and Constitution</a>).</li> </ul> </li> </ul> |
| 09/06/2025       | <p>I am seeking information from the Financial Reporting Council about how their information systems are hosted. I am specifically referring to <a href="https://www.frc.org.uk/">https://www.frc.org.uk/</a>.</p> <p>For the information system, I would like to know the following details within 20 working days.</p> <ol style="list-style-type: none"> <li>1. Is the system hosted on-premises by the FRC, by a commercial hosting provider (e.g., a cloud provider such as Amazon Web Services), a combination of the two, or via some other arrangement?</li> <li>2. If a commercial hosting provider is involved, please supply the name of the provider(s).</li> <li>3. Since when have the current hosting arrangements been in place?</li> </ol> | <p><i>Question one</i></p> <p>The hosting of <a href="https://www.frc.org.uk/">https://www.frc.org.uk/</a> is a managed service provided by our website developer which engages a commercial hosting provider for cloud hosting.</p> <p><i>Questions two and three</i></p> <p>The FRC holds the information you have requested. However, the information is exempt from disclosure under section 21 of FOIA because it is reasonably accessible by other means. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption are provided in <b>Annex A</b> below.</p> <p>Details of the FRC’s commercial hosting provider and of the contract start date can be found in our Contract Award Notice on Contracts Finder <a href="#">here</a>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 04/06/2025       | <p>A dataset (CSV or Excel) listing, for each such firm:</p> <p>Firm name (as shown on the Register)</p> <p>Registration number / unique identifier</p> <p>Recognised Supervisory Body (ICAEW, ACCA, etc.)</p> <p>Exact number of statutory audit appointments signed in the period</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>The FRC does not hold the dataset you have requested. You may be able to obtain some of the information within the dataset you have requested through the following sources which are publicly available:</p> <ul style="list-style-type: none"> <li>A) <a href="#">Register of Statutory Auditors</a> - this resource contains the names of statutory audit firms, registration numbers and the recognised supervisory body they are registered with; and</li> <li>B) <a href="#">Companies House</a> - this website provides the full accounts for each entity registered with Companies House. Those accounts contain the name of the auditor and audit firm signing the auditor’s report, the audit year and date the audit report was signed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                  | Period-end date to which the count relates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The FRC is treated, for the purposes of FOIA, in certain circumstances as holding information which is in fact held by a recognised supervisory body (RSB) and your request falls within those circumstances. We have reached the conclusion the information you have requested is not held by the FRC in collaboration with the RSB's. Only one RSB holds the dataset you have requested in respect of its member audit firms, although the dataset they could provide would have a bespoke period for each member audit firm; that RSB considered that providing the information requested by reference to a 12 month period would exceed the statutory costs threshold contained in section 12 FOIA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 03/06/2025       | <ul style="list-style-type: none"> <li>Communications received from [Individual A, redacted], and separately [Individual B, redacted].</li> <li>Communications sent to [Individual A, redacted], and separately [Individual B, redacted].</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Under section 40(5B)(a)(i) of FOIA the FRC is not obliged to confirm or deny whether it holds the information requested if to do so would contravene any of the data protection principles. <sup>2</sup> The FRC considers that in this case, to confirm or deny that it holds the information would contravene the principle of legality. Therefore, we are unable to confirm or deny under section 40 (personal data) of the Act whether or not we hold the relevant information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13/05/2025       | <p>This is an information request relating to staff expenses.</p> <p>Please include the following information for the last four financial years, 2021-22, 2022-23, and 2023-24:</p> <ul style="list-style-type: none"> <li>The total amount claimed in expenses by senior staff annually.</li> <li>A breakdown of expenses by category (e.g., travel, accommodation, meals, hospitality, subsistence, training, etc.).</li> <li>The total amount claimed by the most expensive individual claimant (job title only) in each of those years.</li> <li>If available, a breakdown of expenses for members of the senior leadership team (e.g., Chief Executive, Directors), including job titles and total expenses per individual per year.</li> </ul> | <p>The FRC holds the information requested but estimates that providing you with the requested information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 ("<b>the Fees Regulations</b>"). Therefore, Section 12 (Cost of compliance exceeds appropriate limit) of the FOIA applies and the FRC is not obliged to comply with your requests for information. Further information on our refusal to comply with your requests is set out in <b>Annex A</b> below.</p> <p>The FRC considers that regulation 5 of the Fees Regulations applies to your two requests. Under this regulation, where two or more requests made by the same person are received within any period of 60 consecutive working days and relate, to any extent, to the same or similar information, the estimated costs of complying with any of the requests is to be taken as the total costs of complying with all of the requests. We consider that the two requests that you have made, on the same day, relate to the same or similar information because they are both concerned with the expenses of those employed by or working for the FRC.</p> <p>When we are not obliged to comply with a request because we estimate that the cost limit has been exceeded, we endeavour to provide reasonable advice and assistance in respect of refining or limiting the request to enable the request to come within the cost limit. In respect of your request, it could be refined by:</p> <ol style="list-style-type: none"> <li>Reducing the time period for your requests to September 2023 to April 2025. This is because the data for this period is more readily accessible from the FRC's data hub.</li> <li>Removing the request for hotel information as these payments are often not billed in line with travel dates and are therefore difficult and time consuming to reconcile. Alternatively, requesting hotel information but not requiring it to be linked to flight details.</li> <li>Reducing the scope of your requests more generally so that fewer types of expenses are covered by the request, for example, flights only.</li> <li>Reducing the scope of your requests so that fewer individuals, for example, the Board and Executive Committee members only, rather than the Senior Leadership Team (of which there are over 30 members), are covered by the requests. Details of the Board and Executive Committee (of which there are 10 and 7 members respectively) can be found <a href="#">here</a>. Additionally, and in case it is helpful, we draw</li> </ol> |

<sup>2</sup> [A guide to the data protection principles | ICO](#)



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>to your attention that information similar to that requested concerning FRC Board and Executive Committee expenses is published on the FRC website. This can be found <a href="#">here</a>.</p> <p>You may also wish to note that employees of the FRC are not civil servants and the FRC is funded not by taxpayers but by relevant industry stakeholders. Information about how the FRC is funded is published on the FRC website and can be found <a href="#">here</a>. This explains that the FRC is funded by the audit profession and other groups who are subject to, have regard to, or benefit from FRC regulation.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 13/05/2025       | <p>This is an information request relating to flights taken by staff in your organisation. Please include the following information for the following financial years 2022/23, 2023/24 and 2024/25:</p> <ul style="list-style-type: none"><li>• A list of all flights taken by employees and board members, including the following details:</li><li>• The airline</li><li>• The class (e.g. economy, business, first)</li><li>• The departure airport and destination</li><li>• The cost</li><li>• The dates of travel</li><li>• The name of the hotels stayed at, if possible</li><li>• The cost of any other expenses.</li></ul> | <p>The FRC holds the information requested but estimates that providing you with the requested information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 ("<b>the Fees Regulations</b>"). Therefore, Section 12 (Cost of compliance exceeds appropriate limit) of the FOIA applies and the FRC is not obliged to comply with your requests for information. Further information on our refusal to comply with your requests is set out in <b>Annex A</b> below.</p> <p>The FRC considers that regulation 5 of the Fees Regulations applies to your two requests. Under this regulation, where two or more requests made by the same person are received within any period of 60 consecutive working days and relate, to any extent, to the same or similar information, the estimated costs of complying with any of the requests is to be taken as the total costs of complying with all of the requests. We consider that the two requests that you have made, on the same day, relate to the same or similar information because they are both concerned with the expenses of those employed by or working for the FRC.</p> <p>When we are not obliged to comply with a request because we estimate that the cost limit has been exceeded, we endeavour to provide reasonable advice and assistance in respect of refining or limiting the request to enable the request to come within the cost limit. In respect of your request, it could be refined by:</p> <ol style="list-style-type: none"><li>a. Reducing the time period for your requests to September 2023 to April 2025. This is because the data for this period is more readily accessible from the FRC's data hub.</li><li>b. Removing the request for hotel information as these payments are often not billed in line with travel dates and are therefore difficult and time consuming to reconcile. Alternatively, requesting hotel information but not requiring it to be linked to flight details.</li><li>c. Reducing the scope of your requests more generally so that fewer types of expenses are covered by the request, for example, flights only.</li><li>d. Reducing the scope of your requests so that fewer individuals, for example, the Board and Executive Committee members only, rather than the Senior Leadership Team (of which there are over 30 members), are covered by the requests. Details of the Board and Executive Committee (of which there are 10 and 7 members respectively) can be found <a href="#">here</a>. Additionally, and in case it is helpful, we draw to your attention that information similar to that requested concerning FRC Board and Executive Committee expenses is published on the FRC website. This can be found <a href="#">here</a>.</li></ol> <p>You may also wish to note that employees of the FRC are not civil servants and the FRC is funded not by taxpayers but by relevant industry stakeholders. Information about how the FRC is funded is published on the FRC website and can be found <a href="#">here</a>. This explains that the FRC is funded by the audit profession and other groups who are subject to, have regard to, or benefit from FRC regulation.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 07/05/2025       | <p>I now understand that the FRC does not know which PIEs are classified to the public sector by the ONS. However, my reading of the response is that the FRC does have a list of all UK PIEs, irrespective of sectoral classification.</p> <p>My follow-up questions are (a) whether this list exists, and (b) whether it is in the public domain. If (b) were the case, I could check whether public sector entities I think likely to be PIEs are on that list.</p> | <p>We have understood part '(a)' of your request as asking for a list of all UK PIEs, and that your reference to a PIE is a reference to a 'public interest entity'.</p> <p>In response to part '(a)' of your request, the FRC does not hold a list of all UK PIEs.</p> <p>In response to part '(b)' of your request, since the FRC does not hold a list of all UK PIEs, it does not publish such a list.</p> <p>In the interests of providing reasonable assistance, we would like to draw your attention to the following.</p> <p>You may be able to identify PIEs by identifying PIE auditors and looking at the transparency report of those auditors. Article 13 of Regulation 537/2014, as assimilated into UK law, requires auditors of a PIE to publish a transparency report which must contain a list of the PIEs the auditor has audited during the preceding financial year, unless not publishing this information would mitigate an imminent and significant threat to the personal security of any person. These reports are published on the website of PIE auditors.</p> <p>The FRC publishes certain information provided voluntarily to it by accountancy firms and bodies in its Key Facts and Trends in the Accountancy Profession ("KFAT") publication, available here: <a href="#">Key Facts and Trends in the Accountancy Profession</a>. KFAT contains information identifying some PIE auditors. As stated in the KFAT publications, whilst the FRC endeavours to ensure the information provided to it for publication in KFAT is accurate, it does not undertake a detailed review of the information supplied. In addition, auditors authorised to conduct an audit of a PIE can be identified from the PIE auditor register, available here: <a href="#">PIE Auditor Register</a>.</p> <p>There are also public sources of information which may be useful in identifying PIEs. The following publicly available sources provide information which, in conjunction with the statutory definition of a PIE, can assist in identifying whether certain entities are a PIE:</p> <ul style="list-style-type: none"> <li>• <a href="https://register.fca.org.uk/s/search?predefined=RM">https://register.fca.org.uk/s/search?predefined=RM</a></li> <li>• <a href="https://www.bankofengland.co.uk/prudential-regulation/authorisations/which-firms-does-the-pra-regulate">https://www.bankofengland.co.uk/prudential-regulation/authorisations/which-firms-does-the-pra-regulate</a></li> <li>• <a href="#">Issuers and Instruments Issuers Reports   London Stock Exchange</a></li> <li>• <a href="https://marketsecurities.fca.org.uk/officiallist">https://marketsecurities.fca.org.uk/officiallist</a></li> <li>• <a href="#">Mutuals Public Register</a></li> </ul> |
| 02/05/2025       | <p>Do you currently use any Contractors or external consultants within the Cyber Security function? (How many if so)</p> <p>If not, have you had any cyber security contractors previously?</p> <p>Do you have an allocated budget for Cyber Security spending?</p>                                                                                                                                                                                                    | <p>Our response follows the order of your request.</p> <p>The FRC does not currently use any contractors or external consultants within its cyber security function. The FRC uses a managed service partner within its cyber security function.</p> <p>The FRC has not previously used cyber security contractors.</p> <p>The FRC does not have a separate allocated budget for cyber security expenditure. All expenditure for cyber security sits within the FRC IT budget.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 28/04/2025       | <ul style="list-style-type: none"> <li>• A copy of all 3<sup>rd</sup> party communications to the FRC regarding TM1, its directors, and Auditors, that you hold on file. This regardless of timeline.</li> </ul>                                                                                                                                                                                                                                                       | <p>The FRC may hold the information requested but estimates that establishing whether it holds the information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                  | <ul style="list-style-type: none"><li>The names of any personnel working for, or with, the FRC and who at any time have held a position at PKF.</li></ul> <p>You clarified that:</p> <ul style="list-style-type: none"><li>'TM1, it's directors, and Auditors' means the current directors of TM1, as listed as active directors on Company House records, and PKF Littlejohn LLP, as the current auditor of TM1.</li><li>'This regardless of timeline' applies to copies of all '3<sup>rd</sup> party communications to the FRC' held on file from 1 November 2021.</li><li>references to 'TM1' are to be taken as references to Technology Minerals Plc</li><li>references to 'PKF' are to be taken as references to PKF Littlejohn LLP.</li></ul> | <p>Regulations 2004 ("<b>the Fees Regulations</b>"). Therefore, Section 12 (Cost of compliance exceeds appropriate limit) of the FOIA applies, and the FRC is not obliged to comply with your request for information.</p> <p>In respect of the first part of your request, we have estimated that it will take in excess of 18 hours to conduct searches to establish whether we hold the information requested. This is because third party communications are held by a number of different teams within the FRC and are stored across several different information systems with different searching capabilities.</p> <p>In respect of the second part of your request, for FRC employees, the information requested may be held in different formats (e.g. on a CV provided by the employee) and we cannot conduct a search using search terms. Consequently, each employee file will need to be considered separately. The FRC currently employs 455 staff. Allowing for 1.5 minutes per file, we estimate it will take approximately 11.25 hours to collect the information requested relating to employees.</p> <p>In respect of the second part of your request, regarding '<i>personnel working for, or with, the FRC</i>' who are not FRC employees, we will first have to identify such personnel. This information is not held centrally by the FRC. Therefore, several different FRC teams will each have to identify such personnel and then search their records to establish whether the FRC has a record of those personnel holding a position at PKF. We estimate that this will take a minimum of 6.75 hours.</p> <p>Accordingly, we estimate for each of your two requests it will take in excess of 18 hours to establish whether we hold the information requested. As this exceeds the costs limit set out in the Fees Regulations we are not obliged to comply with your request for information.</p> <p>Further information on our refusal to comply with your request is set out in <b>Annex A</b> below.</p> <p>When we refuse a request because we estimate that the cost limit will be exceeded, we endeavour, where it is reasonable to do so, to provide advice and assistance in respect of how the request could be refined or limited to come within the cost limit.</p> <p>In respect the first part of your request, it could be refined by requesting information:</p> <ul style="list-style-type: none"><li>relating to communications with the FRC for a specified purpose and/or a specified team within the FRC;</li><li>from specified third parties;</li><li>regarding fewer individuals and/or entities; and/or</li><li>which is narrower in scope.</li></ul> <p>In respect of the second part of your request, it could be refined by requesting information in respect of personnel:</p> <ul style="list-style-type: none"><li>who have been employed by the FRC within the last five years (or other specified time period);</li><li>specifying personnel by way of reference to their roles, or parts of the FRC within which they work; and/or</li><li>who work with the FRC in a particular capacity.</li></ul> <p>The FRC would consider any subsequent request afresh, and that consideration would include an assessment of whether any FOIA exemptions may apply to the information sought in any such subsequent request.</p> |





| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>In the present circumstances, given the FRC has determined that complying with your request exceeds the applicable cost limits, it has not determined whether any exemptions would apply.</p> <p>However, we note that in respect of the information you have sought in the second part of your request, if the FRC held the information requested, the FRC would consider whether it is exempt information because it is personal data, in accordance with section 40 of FOIA.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 23/04/2025       | <p>I'd like to ask for information relating to responses to the FRC's ongoing consultation on the UK Stewardship Code. In particular, I'd like information relating to Q2 of the consultation, on the definition of stewardship:</p> <ol style="list-style-type: none"> <li>1. The number of consultation responses supporting the proposed definition of stewardship;</li> <li>2. The number of consultation responses opposing the proposed definition of stewardship; and</li> <li>3. The number of consultation responses that proposed an alternative definition of stewardship.</li> </ol> <p>If it's possible to break down the responses by category of respondent (e.g. asset managers, asset owners, service providers), I'd be grateful. Please don't include any confidential information - I'm only seeking aggregated data.</p> | <p>We note your request refers to "Question Two" of the Stewardship Consultation which you state relates to the definition of stewardship. We have understood your request as referring to Question One because Question Two does not relate to the definition of stewardship.</p> <p>We confirm we hold the information requested.</p> <p>The consultation responses ("the responses"), apart from those held confidentially, will be published by the FRC together with its feedback statement in the near future. Consequently, we consider that the non-confidential information requested is exempt from disclosure under section 22(1)(a) of FOIA. For a detailed explanation of why the above exemption applies, please see <b>Annex A</b>.</p> <p>Further, we consider that disclosure of the requested information in the form requested would be likely to prejudice the effective conduct of public affairs. Therefore, we consider that the requested information is exempt from disclosure under section 36(2)(c) FOIA. For a detailed explanation of how this exemption applies, please see <b>Annex A</b>.</p> |
| 11/04/2025       | <p>I would like to know more about how UK regulatory bodies are using Generative AI.</p> <p>Under the Freedom of Information Act 2000 (FOIA), I would like to know the following:</p> <ol style="list-style-type: none"> <li>1. Are staff within your regulatory body under a general instruction to use AI or Generative AI tools to assist your work?</li> <li>2. Is your regulatory body currently using AI tools or Generative AI tools to assist your work?</li> <li>3. What is your regulatory body's budget for Generative AI tools?</li> <li>4. Can you name the AI tools that your regulatory body uses?</li> <li>5. Does your regulatory body have an AI strategy?</li> <li>6. If your regulatory body does not have an AI strategy, is it planning to have an AI strategy?</li> </ol>                                              | <p>Question 1<br/>Staff within the FRC are not under a general instruction to use AI or Generative AI tools to assist their work. Staff are only authorised to use approved AI or Generative AI tools.</p> <p>Question 2<br/>Yes.</p> <p>Question 3<br/>The FRC does not have a dedicated budget for Generative AI tools.</p> <p>Question 4<br/>We have understood this question as asking us to name any AI tools and/or Generative AI tools that the FRC uses. FRC staff are authorised to use Copilot in Edge and some staff are authorised to use Chat GPT on a testing basis, or for a limited period for a specific purpose, as well as Copilot in Office 365 on a testing basis.</p> <p>Question 5 and 6<br/>We have responded to these two questions together. The FRC has a Technology Strategy which encompasses a wide scope of technology, including AI. This strategy forms part of Objective 3 in the <a href="#">FRC 3 Year Strategy 2025-2028</a> and <a href="#">FRC Annual Plan and Budget 2025-2026</a></p>                                                                                                |
| 21/03/2025       | <p>I am writing to request your assistance in obtaining copies of the following auditing standards issued by the Financial Reporting Council (FRC):</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>We confirm the FRC holds the information you have requested.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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|                  | <p>ISA (UK &amp; Ireland) 250A (2004 version)<br/>ISA (UK &amp; Ireland) 250A (2009 version)</p> <p>I have reviewed the information available on the FRC website, specifically at the following link:<br/> <a href="https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.frc.org.uk%2Flibrary%2Fstandards-codes-policy%2Faudit-assurance-and-ethics%2Fauditing-standards%2Fisa-uk-250-section-a%2F&amp;data=05%7C02%7Cfoia%40frc.org.uk%7Cb58656000d2f43b185ce08dd56754a2c%7C088c86541a5a4d839114966713172dd7%7C0%7C638761783952567474%7CUnknown%7CTWfPbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIslIAiOiJXaW4zMlslkFQljoITWfPbCIsldUljoyfQ%3D%3D%7C0%7C%7C%7C&amp;sdata=pBS0B3tKeXvux01PSmlyXY%2BrRJ5wovCXOI1wnKFacw%3D&amp;reserved=0">https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.frc.org.uk%2Flibrary%2Fstandards-codes-policy%2Faudit-assurance-and-ethics%2Fauditing-standards%2Fisa-uk-250-section-a%2F&amp;data=05%7C02%7Cfoia%40frc.org.uk%7Cb58656000d2f43b185ce08dd56754a2c%7C088c86541a5a4d839114966713172dd7%7C0%7C638761783952567474%7CUnknown%7CTWfPbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIslIAiOiJXaW4zMlslkFQljoITWfPbCIsldUljoyfQ%3D%3D%7C0%7C%7C%7C&amp;sdata=pBS0B3tKeXvux01PSmlyXY%2BrRJ5wovCXOI1wnKFacw%3D&amp;reserved=0</a></p> <p>While I was able to confirm the availability of ISA (UK) 250A from 2016 onward, I could not locate the older 2004 and 2009 versions. These earlier versions are essential for my research on the historical development of auditing standards, particularly regarding auditors' responsibilities concerning laws and regulations.</p> <p>If these documents are available, I would be most grateful if you could provide them in PDF format or advise me on how to obtain them. Please let me know if there are any fees associated with this request or if you require further information from my side.</p> | <p>Please find enclosed the following documents:</p> <ol style="list-style-type: none"> <li>ISA (UK &amp; Ireland) 250A (2004 version)</li> <li>ISA (UK &amp; Ireland) 250A (2009 version)</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 12/03/2025       | <p>I am writing to obtain the following information under the freedom of information act. Please provide the following information for the 2022-23 and 2023-24 financial years:</p> <p>The total income your organisation received from the government in each year.<br/>Your organisation's total expenditure in each year.<br/>Your organisation's total staff headcount in each year.<br/>The year in which your organisation was originally founded</p> <p>For the purposes of this FOI, income from the government refers to all income you received from the UK government.. This is most likely in the form of government grants but could also be through other mechanisms.<br/>Total expenditure refers to the total amount of money your organisation spent in each financial year. If this is not available, please provide net expenditure and identify it as such.</p> <p>Your organisation's headcount refers to the total number of staff employed during each financial year. If a total headcount is not available please provide the full-time equivalent figure and identify it as such.</p> <p>The year in which your organisation was founded refers to the initial founding of the organisation rather than a name change. Please provide the earliest possible date for this.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>The information you have requested is exempt from disclosure under section 21 of FOIA as it is reasonably accessible to you. This is an absolute exemption which means that the public interest does not need to be considered. More details about this exemption are provided in <b>Annex A</b> below.</p> <p>The information you have requested relating to total government income, total expenditure and staff headcount can be found in the FRC's 2022/23 and 2023/24 Annual Report and Financial Statements, available at the following links:</p> <p><a href="#">Financial Reporting Council Annual Report and Financial Statements 2022/23</a></p> <p><a href="#">FRC Annual Report and Financial Statements 23-24</a></p> <p>The year the FRC was originally founded can be found on Companies House <a href="#">here</a>.</p> |



| Date of response | Nature of request                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| 05/02/2025       | <p>I am seeking further information on the impact of private equity investment on the audit and accounting profession. Please provide the following:</p> <p>[1.] copies of any and all analysis the FRC has conducted into the issue.</p> <p>[2.] copies of any and all meeting minutes between FRC representatives and representatives of private equity firms and trade bodies.</p> <p>[3.] copies of any and all surveys or similar supervision exercises the FRC has used to gather more information on the market.</p> | <p>1. Copies of any and all analysis the FRC has conducted into the impact of private equity investment on the audit and accounting profession. Please find enclosed the following documents:</p> <ul style="list-style-type: none"> <li>a. External presentation slides: Tier 1: INE and ANE Online Session on Private Capital Investment, 25 October 2024 (note that these contain information beyond the scope of the request which is provided in case the context is helpful).</li> <li>b. Extracts from an internal presentation: AMS/AFS Liaison meeting on Private Capital Investment, 19 November 2024 (remaining slides are out of scope).</li> <li>c. Extracts from Audit Market Risk Register August 2024 and related slides (remaining information is out of scope).</li> </ul> <p>Some personal data has been redacted in reliance on section 40 FOIA. The FRC holds additional information within the scope of point (1) of your request, which it is withholding pursuant to section 36(2) of FOIA. For a detailed explanation of how this exemption applies, please see Annex A. For completeness, we note that the following letter to audit firms and Recognised Supervisory Bodies dated 26 September 2024 which is published on the FRC's website may be of interest: <a href="#">FRC Letter: external private capital and audit firms</a></p> <p>We also draw your attention to the research FRC commissioned into barriers to entry and growth faced by audit firms in the UK, which includes research regarding private equity investors:</p> <p><a href="#">frc-takes-systemic-look-at-barriers-to-competition-in-uk-audit-market</a></p> <p>2. Copies of any and all meeting minutes between FRC representatives and representatives of private equity firms and trade bodies. FRC representatives attended a meeting with representatives of a private equity firm on 27 November 2024. The FRC is withholding the notes taken in relation to this meeting pursuant to section 36(2) of FOIA. For a detailed explanation of how this exemption applies, please see Annex A.</p> <p>3. Copies of any and all surveys or similar supervision exercises the FRC has used to gather more information on the market. Please find enclosed: a. A letter to Tier 2 and Tier 3 Audit Firms with the subject "Private Equity investment in the UK Audit Market", dated 8 August 2023. b. Q&amp;As for Audit Registered Firms Contemplating Private Capital (PC) Investment (an internal document which may be used as a starting point to seek information from audit firms which are considering investment from private capital – internal notes have been redacted).</p> |
| 20/01/2025       | What is the headcount (number) of staff employed in communications, marketing, press and public affairs in your organisation?                                                                                                                                                                                                                                                                                                                                                                                               | We confirm the FRC holds the information you have requested. The Stakeholder Engagement and Corporate Affairs Team within the FRC deals with communications, publications, consultations, events and public affairs among other matters. There are 18 employees within this team.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 13/01/2025       | I would like to see all the information you have from the past six months (from June 1 to the most recent date), excluding news alerts, regarding "Unilever" and "ice cream."                                                                                                                                                                                                                                                                                                                                               | The FRC may hold the information requested but estimates that establishing whether it holds the information will exceed the cost limit set out in the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (" <b>the Fees Regulations</b> "). Therefore, Section 12 (Cost of compliance exceeds appropriate limit) of the FOIA applies and the FRC is not obliged to comply with your request for information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10/01/2025       | <ol style="list-style-type: none"> <li>1. A table covering the financial years 2019-20 to 2024-25, showing which UK public sector entities had Public Interest Entity (PIE) status in each of those years, together with the rationale for each entity's inclusion.</li> <li>2. A copy of any current published proposals to widen the criteria for being a PIE.</li> <li>3. The statutory and/or regulatory basis for the classification of these UK public sector entities as PIEs.</li> </ol>                            | <p>The FRC does not hold the information sought in your first and fourth request. The FRC does not require that information to perform its regulatory functions in relation to public sector entities.</p> <p>The FRC does not hold the information sought in your second request. You may wish to look at policy papers and consultations published by the Department of Business and Trade that can be found at the following link <a href="#">Policy papers and consultations - GOV.UK</a>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



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|                  | 4. A statement of the requirements for the fact of a UK public sector entity having been classified as a PIE to be communicated to the users of its financial statements, including Parliament, citizens and council taxpayers, via the financial statements or audit reports or other means. | <p>In response to your third request, the statutory basis for the classification of an entity as a public interest entity arises from the definition of 'public interest entity' in Regulation 2 of the Statutory Auditors and Third Country Auditors Regulations 2016 and Section 494A of the Companies Act 2006.</p> <p>You may wish to consider making enquiries of the London Stock Exchange, Bank of England and Prudential Regulation Authority in relation to your third request. The London Stock Exchange publishes information in relation to transferable securities. The Bank of England and the Prudential Regulation Authority publish information in respect of banks and insurers.</p> |