





rustees of a trust under which a related party or persons connected with the related party are beneficiaries, and (e) partners of a related party. "Control" means where one person (either directly or indirectly and whether by share capital, voting power, contract or otherwise) has tl

he power to appoint and/or remove the majority of the members of the governing body of another person or otherwise controls or has the power to control the affairs and policies of that other pers