

PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR HNH PARTNERS LIMITED



The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

Licensing Body

HNH Partners Limited is a member of Chartered Accountants Ireland.

Rules Governing Actions

All Chartered Accountants are bound by the rules of their professional body. The rules of the professional body that licences HNH Partners Limited's Chartered Accountants can be found at www.charteredaccountants.ie/about-us/our-governance/charter-by-laws-regulations-and-code-of-ethics

Ethics

All Chartered Accountants are required to comply with the Chartered Accountant's Code of Ethics and a copy of the Code can be found at <https://www.charteredaccountants.ie/Ethics/The-Code-of-Ethics>.

Complaints

At HNH Partners Limited, we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case then in the first instance, you should contact us at the address given in this letter.

If you consider that we have not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Rodney McCaughey, Jefferson House, 42 Queen Street, Belfast, BT1 6HL This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a director or partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may take up the matter with Chartered Accountants Ireland and initiate a formal complaint process with them.

HNH Partners Limited is committed to resolving complaints raised through Chartered Accountants Ireland and will fully comply with any review process undertaken in order to reach a conclusion in a prompt and efficient manner.

Further information in connection with the Chartered Accountants Ireland complaints procedure can be found at: www.charteredaccountants.ie/Professional-Standards/Complaints-and-discipline

Professional Indemnity Insurance

HNH Partners Limited's Professional Indemnity insurers are Accelerant Insurance Europe SA/NV UK Branch and AXIS Specialty Europe SE. This professional indemnity insurance provides worldwide coverage, excluding professional business carried out from an office in the United States of America or Canada, and any action for a claim bought in any court in the United States of America or Canada.

VAT

HNH Partners Limited is registered for VAT under registration no. 987 7179 43.

Regulated by Chartered Accountants Ireland for a range of investment business activities in the United Kingdom.

HNH use the term 'Partner' to refer to a statutory Director of HNH. We do not carry out any work as a partnership or on any basis other than as a limited company. Statutory directors of the company are listed on Companies House, registration number NI617641. Any other designations that include the term 'Partner' or 'Director' are not statutory directors of the company.

Northern Ireland: Jefferson House, 42 Queen Street, Belfast, BT1 6HL. **Scotland:** 43 Charlotte Square, Edinburgh, EH2 4HQ