

PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR COOPER YOUNG

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.

Legal information

Cooper Young is the trading name of Cooper Young & Partners Ltd, a company registered in England and Wales, with the company registration number: 09355650. Our registered office address is Hunter House, 109 Snakes Lane West, Woodford, Essex, IG8 0DY.

Cooper Young is registered for VAT under registration no. 206 8665 92.

As a member firm of the Institute of Chartered Accountants in England and Wales ("ICAEW"), Cooper Young is subject to the <https://www.icaew.com/regulation/ethics>.

Audit

Cooper Young is registered to carry on audit work in the United Kingdom by the Institute of Chartered Accountants in England and Wales. Details about our UK audit registration can be viewed at <https://www.auditregister.org.uk/> under the reference number C004136214.

Statutory audit work is subject to guidance and regulation issued by the ICAEW (<https://www.icaew.com/regulation/working-in-the-regulated-area-of-audit/audit-regulations-and-guidance>) and the Financial Reporting Council (<https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditing-standards/>).

Insolvency

Zain Iqbal & Rehan Iqbal are licensed as insolvency practitioners ("IP"), only in relation to companies in the UK. They are both licensed as an IPs by the Institute of Chartered Accountants in England and Wales ("ICAEW"). None of the other partners or staff members are licensed insolvency practitioners.

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of ICAEW can be found at <https://www.icaew.com/regulation/insolvency/sips-regulations-and-guidance>.

In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/technical-library/england-wales/sips/> and are required to comply with the Insolvency Code of Ethics. A copy of the Code can be found at <https://www.icaew.com/regulation/insolvency/sips-regulations-and-guidance>.

Quality of Service

At Cooper Young we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of our work, for disputes to arise from time to time. As such, if you are not satisfied with any contractual services received, or if you have any suggestions for improvement of our services, please contact the engagement partner. In respect of insolvency appointment, we would suggest that in the first instance you should contact the insolvency practitioner acting as office holder.

If you consider that the engagement partner or insolvency practitioner has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Manish Sangani, Cooper Young, Hunter House, 109 Snakes Lane West, Woodford, IG8 0DY. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior 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 complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner or you can email insolvency.enquiryline@insolvency.gov.uk.

Data Protection

Cooper Young is registered with the Information Commissioner as a Data Controller under registration number ZA120829. Individual IP's Data Controller registrations can be provided upon request.

Professional Indemnity Insurance

Cooper Young's Professional Indemnity Insurance is provided by LS18025 - Endurance Binder, 1st Floor, 2 Minster Court, Mincing Lane, London, EC3R 7BB. The Limit of Indemnity is £2,000,000 any one claim. 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 brought in any court in the United States of America or Canada.

Terms of Business

A copy of our Terms of Business will be provided to each client at the commencement of our engagement to provide services, together with a letter of engagement setting out the fees payable and the specific services to be provided. The Terms of Business include a term stating that English law governs the contract under which we provide our services and that the English courts have exclusive jurisdiction over any dispute.

Bribery Act 2010

Cooper Young is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on Cooper Young's behalf is responsible for maintaining our reputation and for conducting Company business honestly and professionally.

Cooper Young take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

Cooper Young requires all those who are associated with it to observe the highest standards of impartiality, integrity and objectivity.

Cooper Young prohibits anyone acting on its behalf from:

- bribing another person. A bribe includes the offering, promising or giving of any financial or other type of advantage;
- accepting a bribe. This includes requesting, agreeing to receive or accepting any financial, or another kind of advantage;
- bribing a foreign public official; and
- condoning the offering or acceptance of bribes.

Cooper Young will:

- avoid doing business with others who do not accept our values and who may harm our reputation;
- maintain processes, procedures and records that limit the risk of direct or indirect bribery;
- promote awareness of this policy amongst its staff, those acting on its behalf and entities with which it has any commercial dealings;
- investigate all instances of alleged bribery, and will assist the police, and other authorities when appropriate, in any resultant prosecutions. In addition, disciplinary action will be considered against individual members of staff;
- review this policy regularly and update it when necessary.