Provision of Services Regulations 2009

Name: Brown Royd

Brown Royd is a trading name of Brown Royd Accountants Ltd (Registered in

England & Wales No. 08410996)

Legal form: A Private Limited Company registered in England & Wales

Service: Accountants & Tax Advisers

Registered office and postal address: 41 Church Lane, South Crosland,

Huddersfield, West Yorkshire, HD4 7DD

Telephone: 01484 662421

Public registers: Details about the company's registration can be viewed at www.companieshouse.gov.uk under reference number 08410996.

Authorisation scheme: Authorised in the UK to carry on work as Accountants & Tax Advisers by the Institute of Financial Accountants and the Federation of Tax Advisers. Professional rules and code of conduct can be accessed on their website.

General terms and conditions: A letter of engagement detailing our terms and conditions will be provided at the commencement of any engagement to which they apply.

Applicable law: Unless otherwise agreed, English law, with the English Courts having exclusive jurisdiction in relation to any claim, dispute or difference concerning the service and any matter arising from it.

Insurance: Our professional indemnity insurer is Hiscox, Hiscox House, Sheepen Place, Colchester, CO3 3XL. The territorial coverage is worldwide.

Complaints: Complaints can be made by contacting Andrew Lindley. In the event of your not being satisfied by our response, you may also bring the matter to the attention of the Institute of Financial Accountants. Details of any other dispute resolution procedure applicable to an engagement will be contained in the relevant letter of engagement.