



The following procedure applies to complaints about the services provided to our clients under an engagement letter issued by the member firms of PricewaterhouseCoopers International Limited which operate in Gibraltar; namely, PricewaterhouseCoopers Limited and PwC Corporate Services (Gibraltar) Limited.

Making a Complaint

We aim to offer all our clients an efficient and effective service, although occasionally there may be aspects of our service about which clients and others have concerns or with which they are unhappy. This leaflet explains how you may complain to us if you are a client and how we will deal with a complaint

Should you have any questions regarding the information set out in this leaflet please contact our Compliance Department at 327 Main Street, Gibraltar, GX11 1AA.

How you can make a complaint?

If you are dissatisfied with the services you are receiving and would like to raise this with us, you should contact the engagement partner or manager named in our engagement letter with you; they will be familiar with your case and may be able to resolve any problems to your satisfaction immediately, for instance, by the correction of a misunderstanding or by the dispatch of missing documentation.

However, if you prefer to raise your concerns with someone else, you may contact our Compliance Officer.

How we will handle your complaint?

It is the policy of the firm to handle complaints as fairly and quickly as possible, having regard to all of the circumstances of the complaint. We will handle your complaint in accordance with PwC's policies and any applicable laws.

A complaint may be received orally in person, or in writing, by letter, fax or e-mail. You are advised to attach any documentary evidence with your complaint. The engagement partner or manager will be responsible for handling the complaint at first instance unless your

complaint is directly addressed to our Compliance Officer. We will acknowledge receipt of your complaint within five days. The timing of further contact will be determined by the nature of the complaint. In any event we shall respond within four weeks from the date the complaint was acknowledged. We shall also let you know within the four week period if we feel that there is a good reason why the substantive response should take longer

If you do not receive a reply or are not satisfied with the outcome, you have the right to contact our Territory Senior Partner at the address referred to above.

Our final response will state whether we accept or reject your complaint, and whether we are prepared to offer you any redress. For complaints in relation to data protection issues, the response shall also refer to your right to apply to the Data Protection Commissioner for a review of the matter.

Resolving Disputes

We aim to resolve disputes and we will work together with you in order to resolve the dispute in question before resorting to litigation. As stipulated in the terms of our engagement letter, if the dispute is not resolved through negotiation or mediation, including the steps of this procedure, this dispute shall be submitted to the exclusive jurisdiction of the Courts of Gibraltar.

For further information please contact:

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or our Territory Senior Partner