

Q3 2021

Information on Complaints Handling Policy for IQ EQ Fund Management (Ireland) Limited

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Purpose

At IQ EQ Fund Management (Ireland) Limited ('IQ-EQ' or the 'Firm'), we are committed to providing world-class outcomes for our clients. Where we fail to meet expectations, we shall endeavour to resolve matters in a manner that:

- Reflects IQ-EQ's objective to provide the highest possible level of service to our clients, subject to reasonable commercial constraints.
- Respects the right of clients to have any expression of dissatisfaction dealt with courteously, professionally and in a timely manner.
- Complies with IQ-EQ's regulatory and fiduciary obligations to our clients.

This document sets out our approach to managing complaints and provides contact details for making a complaint for clients and potential clients of IQ-EQ (including IQ-EQ's London Office).

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Making a complaint

If you are dissatisfied with the provision of an IQ-EQ product or service or the offer of same, or where IQ-EQ has failed and/or refused to provide a product or service to you, you are entitled to make a complaint to IQ-EQ and to request that an investigation is carried out. Complaints shall be acknowledged, investigated and responded to in accordance with this complaints handling procedure.

Complaints may be submitted either orally or in writing (by e-mail or letter) to IQ-EQ's complaints handling department, details of which are provided below. If an oral complaint is viewed as potentially complicated or detailed, IQ-EQ may ask you to put your complaint into writing. This procedure is in place to ensure that IQ-EQ's interpretation of the complaint is correct, and that a full and proper investigation is carried out. Complaints may be made free of charge.

IQ-EQ acknowledges that complaints must be investigated and dealt with in a manner that is consistent with regulatory requirements and guidance.

Complaints concerning IQ-EQ may be referred to the Head of Legal and Compliance, IQ EQ Fund Management (Ireland) Limited, Davy House, 49 Dawson Street, Dublin D02 PY05, Ireland by telephone at +353 1 903 9785, or by email: complaints@iqeqfundmanagement.com.

Complaints received from clients and/or investors of IQ-EQ will be acknowledged in writing or by email within 5 business days. IQ-EQ will provide a complainant with a regular update, on paper or via another durable medium, on the progress of the investigation of the complaint at intervals of not greater than 20 business days, starting from the date on which the complaint was received by IQ-EQ. It is our intention to resolve all complaints within 40 business days; however, in the event this is not possible, we shall write to you on day 40 and inform you of the anticipated timeframe within which we hope to resolve the complaint.

Please note, complaints concerning IQ-EQ activities in the UK shall be answered in accordance with FCA guidelines.

Complaints received from clients and/or investors of a fund client of IQ-EQ will be investigated promptly. In assessing the nature of the complaint, IQ-EQ will investigate your complaint in consultation with the relevant fund delegates and/or any other relevant service provider, and it will escalate any issues to the Board of Directors of the relevant fund. IQ-EQ will endeavour to ensure that a response is issued to you within 40 business days. Within 5 business days of the completion of our complaints investigation, IQ-EQ will advise the complainant on paper or via another durable medium of:

- (i) The outcome of the investigation;
- (ii) Where applicable, the terms of any offer or settlement being made;
- (iii) That the Complainant can refer the matter to the FSPO; and
- (iv) The contact details of the FSPO.

If you are not satisfied with IQ-EQ's response to your complaint or if you have not received a response to your complaint within 40 business days, you may, if you satisfy the definition of "consumer" in the Financial Services and Pensions Ombudsman Act 2017, refer your complaint to the FSPO for consideration. Complaints may be referred in writing to FSPO, Lincoln House, Lincoln Place, Dublin 2, D02 VH29 or by email: info@fspoi.ie and by telephone +353 1 567 7000. Further details are available on the FSPO's website www.fspoi.ie.

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Record keeping

The IQ-EQ Compliance Department (Compliance⁶) will maintain in a centralised complaints log a record of all written complaints received, including details of the response and the action, if any, taken as a result of each complaint. The complaints log will be available for inspection by the Central Bank of Ireland.

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Monitoring & review of this policy

This Policy will be evaluated at least on an annual basis. Compliance will periodically monitor adherence to this Policy as part of their overall monitoring program. The frequency and scope of monitoring will be risk based and proportionate to the nature, size and complexity of IQ-EQ.

⁶"Consumer", in relation to a financial service, means—

(a) (i) a natural person, not acting in the course of business, (ii) a sole trader, partnership, trust club or charity (not being a body corporate), with an annual turnover in its previous financial year (within the meaning of section 288 of the Act of 2014) of €3 million or less, or (iii) an incorporated body that — (I) had an annual turnover in its previous financial year (within the meaning of section 288 of the Act of 2014) of €3 million or less, and (II) is not a body corporate that is a member of a group of companies (within the meaning of section 8 of the Act of 2014) with a combined annual turnover (in the previous financial year (within the meaning of section 288 of the Act of 2014) of the group of companies), of greater than €3 million, that — (A) is a customer of a financial service provider, (B) is a person or body to whom a financial service provider has offered to provide a financial service, or (C) has sought the provision of a financial service, (b) a consumer who was, in relation to a credit agreement, a customer of the financial service provider in a case where a credit servicing firm undertakes credit servicing in respect of the credit agreement concerned, (c) an actual or potential beneficiary of a financial service, or (d) an employee or a former employee entitled to benefit from an income continuance plan.

Appendix 1

Regulatory Requirements and Guidance

- Chapter 10 of the Consumer Protection Code 2012 (as amended) issued by the Central Bank of Ireland
- Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on Markets in Financial Instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (recast)
- Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on Markets in Financial Instruments and amending Regulation (EU) 648/2012
- Regulation (EU) 2016/1033 of the European Parliament and of the Council of 23 June 2016 amending Regulation (EU) 600/2014 and Directive (EU) 2016/1034 amending 2014/65/EU
- Joint Committee Final Report on guidelines for complaints-handling for the securities ('ESMA') and banking ('EBA') sectors updated May 2019
- The Financial Services and Pensions Ombudsman Act 2017 ('FSPO') relevant to the establishment of the FSPO and the FSPO's procedures for financial service providers
- The Financial Conduct Authority's ('FCA') Dispute Resolution: Complaints Sourcebook ('DISP')
- Rules, standards and guidance material issued by the Financial Ombudsman Service ('FOS')
- Alternative Investment Fund Manager ('AIF') Rulebook March 2018 issued by the Central Bank of Ireland
- The Law of 17 December 2010 on undertakings for collective investment (the '2010 Law') and the provisions of CSSF Regulation No. 10-4 and CSSF Regulation No.16-07 (replacing CSSF Regulation 13-02) and other valid regulations (e.g. CSSF Circular 18/698).

About us*

We are part of IQ-EQ Group, a leading investor services group employing over 4,000 people across 24 jurisdictions worldwide. We bring together that rare combination of global expertise with a deep understanding of the needs of our clients. We have the know how and the know you to support fund managers, global companies, family offices and private clients.

Contact IQ-EQ

This communication has been sent to you by IQ EQ Fund Management (Ireland) Limited as part of our service offering. You can opt out of similar communications at any stage by emailing iqeqfundmanagement@iqeq.com.

The IQ-EQ Group Privacy Notice can be found at iqeq.com/master-privacy-notice

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IQ EQ Fund Management (Ireland) Limited is regulated by the Central Bank of Ireland. In the UK, IQ EQ Fund Management (Ireland) Limited is deemed authorised and regulated by the Financial Conduct Authority. Details of the Temporary Permissions Regime, which allows EEA-based firms to operate in the UK for a limited period while seeking full authorisation, are available on the Financial Conduct Authority's website. In Luxembourg, IQ EQ Fund Management (Ireland) Limited is authorised by the Central Bank of Ireland and is subject to limited regulation by the Commission de Surveillance du Secteur Financier. Details about the extent of our authorisation and regulation by the Central Bank of Ireland, the Financial Conduct Authority and Commission de Surveillance du Secteur Financier are available from us upon request.

*Information correct as of 3 February 2022

This document is provided for information purposes only and does not constitute legal, tax, investment, regulatory, accounting or other professional advice. For more information on the legal and regulatory status of IQ-EQ companies please visit www.iqeq.com/legal-and-compliance

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