



Supervisory Board of Public Accountants

Information regarding Application form for the registration of a third country audit entity under the European Commission Decision of 29 July 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities (2008/627/EC), and the Auditors Act (2001:883).

Third country audit entities can use this form in order to apply for registration with the Supervisory Board of Public Accountants (the Supervisory Board). Definitions of third country audit entities are found in sections 2 and 16 b of the Auditors Act (2001:883).

The information provided will be stored in the register in electronic form and will, to the extent required by the Auditor's Ordinance, be electronically accessible to the public. The register can be found at www.rn.se

If questions should arise concerning this application form you are welcome to contact us on +46 8 783 1870.

Registration of a third country audit entity with the Supervisory Board must be undertaken if the entity audits the annual or consolidated accounts of a company incorporated outside the European Union/European Economic Area whose transferable securities are admitted to trading on a regulated market in Sweden, except when the company is an issuer exclusively of debt securities admitted to trading on a regulated market within the meaning of Article 2.1 (b) of Directive 2004/109/EC, the denomination per unit of which is at least EUR 50 000 per unit or, in case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50 000.

This form can only be used by a third country audit entity whose home country is one of the third countries to which the European Commission has granted a transitional period under decision 2008/627/EC in accordance with Article 46.2 of the Statutory Audit Directive 2006/43/EC, and who is able to meet the conditions laid down in the Commission Decision 2008/627/EC, as reflected in these forms. A non EU/EEA auditor or audit entity whose home country is not listed in the decision referred to above, or which cannot meet the conditions in the Commission Decision must instead contact the Supervisory Board.

Please complete this form and send it by post (printed, dated, signed, with all applicable annexes to the Supervisory Board of Public Accountants, P.O. Box 240 14, SE-104 50 Stockholm. Please also make sure you have made arrangements to pay the statutory application fee, amounting to SEK 2 600.

Applicants shall notify the Supervisory Board without undue delay of any change of information contained in this form.



Form A - Application form for the registration of a third country audit entity under the European Commission Decision of 29 July 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities (2008/627/EC) and the Auditors Act (2001:883).

1.0 Name of the applicant, contact details	
1.1 Provide the full name of the third country audit entity. This form refers to the third country audit entity as the "applicant".	
1.2 Legal form of the applicant	
1.3 Home country of the applicant	
1.4 Street	
1.5 City	
1.6 Postal code	
1.7 Phone number, including country and area code	
1.8 Fax number, including country and area code	
1.9 Email address	
1.10 Website address	
1.11 Corporate Identification Number (CIN), or Organisation Registration Number	
1.12 Name and office address to each board member of the applicant	

Primary contact for this registration	
1.13 Last name of the primary contact	
1.14 First name of the primary contact	
1.15 Street	
1.16 City	
1.17 Postal Code	
1.18 Phone number, including country and area code	
1.19 Fax number, including country and area code	
1.20 Email address	

2.0 Membership of a network

2.1 Does the applicant belong to a network

Yes

No (if no proceed to 3.0)

2.2 Name of the network

2.3 Please provide an annex with a description of the network including its organisational structure, a list of names and contact details of all members of that network and of any affiliates of the applicant. Alternatively you may provide a link to a description of the network on a website.

2.4 Website address

3.0 Registration as an audit entity in the home country

3.1 Is the applicant registered as an audit entity in its home country

Yes

No (if no please proceed to 4.0)

3.2 Name of the competent authority responsible for that registration

3.3 Street

3.4 City

3.5 Postal Code

3.6 Country

3.7 Phone number, including country and area code

3.8 Fax number, including country and area code

3.9 Registration number of the applicant, if applicable

3.10 Does the applicant comply with the requirements for practicing statutory audit in the home country?

Yes

Please provide a certificate from the competent authority in the home country of the applicant as evidence of such compliance with these requirements.

No

4.0 Other registrations as a third country audit entity or an audit firm in another member state of the EU or the EEA

4.1 Is the applicant registered as a third country audit entity or an audit firm in another member state of the EU or the EEA?

Yes

Please list all the relevant registrations.

No

4.2 Are there applications for registration pending in another member state of the EU/EEA?

Yes

Please list all relevant pending applications for registration.

No

5.0 Internal Quality Control System

5.1 Please provide an Annex with a description of the applicant's internal quality control system, that is a system designed in accordance with the International Standard on Quality Control ("ISQC1") or similar provision.

6.0 External quality assurance review

6.1 Has the applicant been subject to an external quality assurance review?

Yes

No (if no please proceed to 7.0)

6.2 Name of the competent authority

6.3 Street

6.4 City

6.5 Postal Code

6.6 Country

6.7 Phone number, including country and area code

6.8 Fax number, including country and area code

6.9 Date when the last external quality assurance review was carried out

6.10 Please provide an annex with necessary information about the outcome of the last external quality assurance review. If possible you should provide a full copy of the last quality assurance review report, e.g. an inspection report issued by the competent body in the home country; alternatively you can provide a brief description of the outcome, including the main shortcomings and the main measures the applicant has undertaken to address the shortcomings and to prevent them from recurring.

7.0 Relevant audit clients

7.1 Please list all companies incorporated outside the EU/EEA whose transferable securities are admitted to trading on a regulated market in Sweden for which the applicant provides an audit report concerning the annual or consolidated accounts, other than companies that are issuers exclusively of debt securities, the denomination per unit of which is at least EUR 50 000 or, in case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50 000.

8.0 Auditing standards and independence requirements

8.1 State what auditing standards the applicant will use in carrying out the audits of companies listed under item 7.0. A reference to the relevant framework is sufficient.

8.2 State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 7.0. A reference to the relevant framework is sufficient.

9.0 Annexes

Description of the network (item 2.3)

Certificate from the competent authority in the home country of the applicant of compliance with the requirements for practicing statutory audit (item 3.10)

Other registrations inside EU/EEA (item 4.0)

Description of the internal quality control system (item 5.1)

Description of the outcome of the last external quality assurance review (item 6.10)

Client information (item 7.0)

10.0 Signature and Declarations

Please fill in this form, which should then be signed by a member of the management or administrative board on behalf of the applicant, and send by post to the Supervisory Board.

Registration of Third Country Audit Entities

Supervisory Board of Public Accountants

P.O. Box 24014

SE-104 50 Stockholm

Confirmations

We confirm that the information in this form is complete and true.

We agree to cooperate fully with the Supervisory Board of Public Accountants in respect of oversight, external quality assurance, and investigation and penalties, to the extent that so doing does not contravene a law to which we are subject. In that event we will provide the Supervisory Board with a legal opinion, if required.

We have paid the statutory application fee amounting to SEK 2 600 to the Supervisory Board in accordance with the Regulation (1995:665) of Auditors.

We understand that an annual registration fee will be due on the anniversary of the date of registration.

Signatures

Last name

First name

Function

Date

Signature (on behalf of the applicant)