



Supervisory Board of Public Accountants

Form B (Sweden)

Information regarding Application form for registration of a third country audit entity under Article 45 of the Directive 2006/43/EC of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, and the Auditor's 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) according to Article 45 in the Directive 2006/43/EC of 17 May 2006 on statutory audits of annual accounts and consolidated accounts. Definitions of third country audit entities are found in article 2(4) in the aforementioned Directive and in sections 2 and 16 b of the Auditor's 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 Act, be electronically accessible to the public. The register can be found at www.rm.se

If questions should arise concerning this application form you are welcome to contact us on +46 8 783 18 70.

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.

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 Decisions 2008/627/EC and 2011/30/EU, as reflected in these forms, can use Form A for registration. A non EU/EEA audit entity whose home country is not listed in the decision referred to above must instead use this form.

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 B (Sweden)

Application form for registration of a third country audit entity under Article 45 of the Direktive 2006/43/EC of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, and the Auditor Act (52001:883)

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 Offices responsible for audit reports

2.1 Does the applicant have offices other than the principal office that is or will be responsible for the audit of a relevant audit client as given at item 9.0?

Yes

No (if no please proceed to item 3.0)

2.2 List contact details of all offices that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 9.0 (use **Form B-1 (Sweden) – Other Offices** as an Annex). If not applicable, go to item 3.0.

3.0 Membership of a network

3.1 Does the applicant belong to a network

Yes

No (if no please proceed to 4.0)

3.2 Name of the network

3.3 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.

3.4 Website address

4.0 Registration as an audit entity outside the European Union or the European Economic Area

4.1 Is the applicant registered as an audit entity in a country outside the EU/EEA (including in its home country)?

Yes

No (if no please proceed to 4.2)

4.2 Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction outside the EU/EEA?

Yes

No (if no please proceed to 5.0)

List all relevant rejected or withdrawn applications for registration (use **Form B-2 (Sweden) - Other Registrations outside EU/EEA** as an Annex).

5.0 Other registrations as a third country audit entity or an audit firm in another member state of the European Union or the European Economic Area

5.1 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

No (if no please proceed to 5.2)

List all relevant registrations (use **Form B-3 (Sweden) – Other registrations inside EU/EEA** as an Annex).

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

Yes

No (if no please proceed to 6.0)

List all relevant registrations (use **Form B-3 (Sweden) – Other registrations inside EU/EEA** as an Annex).

6.0 Administration and Management

6.1 List names, contact details and information about the qualification of each member of the administrative and/or management body use **Form B-4 (Sweden) – Administration and Management** as an Annex).

6.2 Does a majority of members of the administrative and/or management body hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of the Statutory Audit Directive (2006/43/EC)?

Yes

No

7.0 Third country auditors

7.1 List names, qualification and registration details for all third country auditors, that is those individuals designated by the applicant as being primarily responsible for carrying out (or signing) on behalf of the applicant a particular audit engagement listed under item 9.0 (use **Form B-5 (Sweden) – Third Country Auditors** as an annex).

7.2 Do all the third country auditors listed on Form B-5 (Sweden) hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of the Statutory Audit Directive (2006/43/EC)?

Yes

No

8.0 Transparency Report

8.1 Has the applicant published in the last twelve months on its website an annual transparency report which provides equivalent information to reports which EU audit firms must prepare under Article 40 of the Directive?

Yes (if yes proceed to 8.2)

No (if no proceed to 8.3)

8.2 Website address

8.3 Does the applicant undertake to publish on its website an annual transparency report which provides equivalent information to reports, which EU audit firms must prepare under Article 40 of the Directive, within three months of the end of the current financial year and in respect of each subsequent financial year, when registered as a third-country audit entity?

Yes

No

9.0 Relevant audit clients

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 50000 or, in case of debt securities denominated in another currency equivalent, at the date of issue, to at least EUR 50000. **For this purpose use Form B-6 (Sweden) – Client Information as an Annex**

10.0 Auditing standards and independence requirements

10.1 State what auditing standards the applicant will use in carrying out the audits of companies listed under item 9.0. A reference to the relevant framework is sufficient.

10.2 State what independence requirements the applicant will apply in carrying out the audits for companies listed under item 9.0. A reference to the relevant framework is sufficient.

11.0 External quality assurance review

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

Yes

No (if no please proceed to 12.0)

11.2 Name of the competent authority

11.3 Street

11.4 City

11.5 Postal Code

11.6 Country

11.7 Phone number, including country and area code

11.8 Fax number, including country and area code

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

11.10 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.

12.0 Good repute

12.1 In order to assess whether or not the firm is of good repute the applicant should provide a statement from a competent authority in its home country listed on Form B-2 (Sweden) to the effect that the firm is fit and proper to conduct audits in its home country.

13.0 Annexes

Form B-1 (Sweden) – Other Offices

Form B-2 (Sweden) – Other Registrations outside EU/EEA

Form B-3 (Sweden) – Other Registrations inside EU/EEA

Form B-4 (Sweden) - Administration and Management

Form B-5 (Sweden) – Third-country Auditors

Form B-6 (Sweden) – Client Information

Description of the network (item 3.3)

Description of the outcome of the last external quality assurance review (item 11.10)

14.0 Signature and Declarations

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

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, in accordance with Article 45.3 of the Audit Directive, 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)