

Irish Auditing and Accounting Supervisory Authority

B-7(IE) - Good Repute Form - Entity

Set out below are the questions that an Entity should ask of itself in order to assess whether it is of good repute. A 'yes' will need further explanation.

This form must be completed by a member of the Administrative or Management Board of the Entity (i.e. the individual must be a partner, director or a Chief Executive Officer)

Financial integrity and reliability

- | | | | |
|---|---|------------------------------|-----------------------------|
| 1 | In the last ten years has the Entity made any compromise or arrangement with its creditors, or otherwise failed to satisfy creditors in full? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2 | In the last ten years has the Entity been the subject of any insolvency proceedings? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Civil liabilities

- | | | | |
|---|---|------------------------------|-----------------------------|
| 3 | In the last five years has the Entity been the subject of any civil action relating to its professional or business activities which resulted in a judgement or finding against it by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|---|---|------------------------------|-----------------------------|

Good reputation and character

- | | | | |
|---|---|------------------------------|-----------------------------|
| 4 | In the last ten years has the Entity been: | | |
| | • convicted by a court of any criminal offence? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | • refused or restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | • refused entry to any professional body or trade association, or decided not to continue with an application? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | • reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | • made the subject of a court order at the instigation of any professional or regulatory body? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | • investigated on allegations of misconduct or malpractice in connection with its professional or business activities which resulted in a formal complaint being proved but no disciplinary order being made? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5 | Is the Entity currently undergoing any investigation or disciplinary procedures as described in 4 above? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

FORM B-7 (IE) – Annex to application form for Registration of Third-Country Audit Entities in accordance with Article 45 of the Directive 2006/43/EC

Signed ¹

Date: _____

Name

<-- Please print

Role

Partner, director, chief executive etc.

¹ Must be a member of the management or administrative board on behalf of the applicant