**U1**

**FORM U1**

**Update Form concerning the Registration of Third-Country Audit Entities according to Article 45 of the Directive 2006/43/EC of 17 May 2006 on Statutory Audits of Annual Accounts and Consolidated Accounts and Article 12c of the Audit Firms Supervision Act**

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| **Introduction** |
| This form is for notifying the AFM of any change of information concerning the registration of third-country audit entities as defined in Article 2 (4) of the Directive 2006/43/EC (Directive) and in Article 1 (1) (h) of the Audit Firms Supervision Act (Act) with the Netherlands Authority for the Financial Markets (AFM) in accordance with Article 45 of the Directive and Article 12c of the Act.  The information provided under Items 1.1 to 1.12, 1.16, 1.18, 2.2, 3.3, 4.1, 5.1, 6.1, 6.3, and 7.1 will be stored in the register in electronic form and shall be electronically accessible to the public. The register can be found at www.afm.nl/publicdatabase.  **Who must use this Form?**  Third-country audit entities that either have applied for registration with the AFM or are already registered with the AFM after having submitted Form H shall notify the AFM without undue delay of any change of information contained in the public register by means of submitting Form U1.  **How to update registration information?**  The update form U1 needs to be filled in electronically, signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and sent to the AFM by email (as attachment to wta@afm.nl). Complete item 1.0 (Name of the applicant and contact details for the registration) and furthermore only those items for which the information needs to be updated. In case the information needs to be updated, clearly indicate whether the update involves either a *change* or *removal* of previously submitted information, or an *addition* of new information.  **Questions and contact**  More information about the AFM and the public oversight on third-country audit entities as well as contact information can be found on the AFM website (www.afm.nl). |

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| **1.0 Name of the applicant, contact details - *Required*** | | |
| Provide the following information. Indicate whether this information is updated or unchanged:  Updated  Unchanged | | |
| 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 | |  |
| **Primary contact for this registration – *Complete only if updated*** | | |
| 1.11 Last name of the primary contact |  | |
| 1.12 First name of the primary contact |  | |
| 1.13 Street |  | |
| 1.14 City |  | |
| 1.15 Postal Code |  | |
| 1.16 Phone number, including country and area code |  | |
| 1.17 Fax number, including country and area code |  | |
| 1.18 Email address |  | |

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| **2.0 Other offices – *Complete only if updated*** |
| 2.1 Are there any offices that belong to the applicant, other than the headquarters, that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 9.0?  Yes  No (if no, all previously submitted information about offices will be removed; proceed to 3.0)  2.2 Use **Form U1-1 (NL) – Other Offices** as an Annex to this form to update the registration information concerning Other offices. List contact details of all offices, *additional to* the previously submitted information, that are or will be responsible for issuing audit reports in relation to relevant audit clients at item 9.0, and label these offices “**add**”. List contact details of all offices, for whichthepreviously submitted information has *changed*, and label these offices “**change**”. List contact details of all offices that need to be *removed* fromthe previously submitted information, and label these offices “**remove**”. |

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| **3.0 Membership of a network – *Complete only if updated*** | |
| 3.1 Does the applicant belong to a network?  Yes  No (if no, all previously submitted information about the network will be removed; proceed to 4.0) | |
| 3.2 Name of the network |  |
| 3.3 Provide an annex with a description of the network including at least 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 network on a website where a list of names and contact details of all members of that network *and* of any affiliates of the applicant is publicly available. | |
| Website address |  |

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| **4.0 Registration as an audit entity outside the European Union or the European Economic Area– *Complete only if updated*** |
| 4.1 Is the applicant registered as an audit entity in a country outside EU/EEA (including in its home country)?  Yes  No (if no, all previously submitted information about other registrations outside EU/EEA will be removed; proceed to 4.2)  Use **Form U1-2 (NL) – Other Registrations outside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations outside EU/EEA. List all relevant registrations, *additional to* the previously submitted information, and label these registrations “**add**”. List all registrations for whichthe previously submitted information has *changed*, and label these registrations “**change**”. List all registrations that need to be *removed* fromthe previously submitted information, and label these registrations “**remove**”. |
| 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, all previously submitted information about previous applications or registrations will be removed; proceed to 5.0)  Use **Form U1-2 (NL) – Other Registrations outside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations outside EU/EEA. List all relevant rejected applications or withdrawn registrations, *additional to* the previously submitted information, and label these applications or registrations “**add**”. List all rejected applications or withdrawn registrations for whichthe previously submitted information has *changed*, and label these applications “**change**”. List all rejected applications or withdrawn registrations that need to be *removed* fromthe previously submitted information, and label these applications “**remove**”. |

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| **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 - *Complete only if updated*** |
| 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, all previously submitted information about other registrations inside EU/EEA will be removed; proceed to 5.2)  Use **Form U1-3 (NL) – Other Registrations inside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant registrations, *additional to* the previously submitted information, and label these registrations “**add**”. List all registrations for whichthe previously submitted information has *changed*, and label these registrations “**change**”. List all registrations that need to be *removed* fromthe previously submitted information, and label these registrations “**remove**”. |
| 5.2 Are there applications for registration pending in another member state of the EU/EEA?  Yes  No (if no, all previously submitted information about pending registrations will be removed; proceed to 6.0)  Use **Form U1-3 (NL) – Other Registrations inside EU/EEA** as an Annex tot his form to update the registration information concerning Other Registrations inside EU/EEA. List all relevant pending applications for registration, *additional to* the previously submitted information, and label these applications “**add**”. List all pending applications for registration for whichthe previously submitted information has *changed*, and label these applications “**change**”. List all pending applications for registration that need to be *removed* fromthe previously submitted information, and label these applications “**remove**”. |

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| **6.0 Administration and management - *Complete only if updated*** |
| 6.1 Use **Form U1-4 (NL)– Administration and Management** as an Annex to this form to update the registration information concerning the members of the applicant’s administrative and/or management body. List names, contact details and information about the qualification of all *new* members of the administrative and/or management body, and label these members “**add**”. List all members for whichthe previously submitted information has *changed*, and label these members “**change**”. List all members that need to be *removed* fromthe previously submitted information, and label these members “**remove**”. |
| 6.2 Do the 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 Directive 2006/43/EC (Statutory Audit Directive)?  Yes  No |
| 6.3 Use **Form U1-4 (NL)– Administration and Management** as an Annex to this form to update the registration information concerning the applicant’s co-policymakers. List names, contact details and information about the qualification of all *new* co-policymakers, and label these co-policymakers “**add**”. List all co-policymakers for whichthe previously submitted information has *changed*, and label these co-policymakers “**change**”. List all co-policymakers that need to be *removed* fromthe previously submitted information, and label these co-policymakers “**remove**”. |

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| **7.0 Third-country auditors - *Complete only if updated*** |
| 7.1 Use **Form U1-5 (NL)– Third-country auditors** as an Annex to this form to update the registration information concerning the third-country auditors. List names, qualification and registration details of all *new* third-country auditors, and label these third-country auditors “**add**”. List all third-country auditors for whichthe previously submitted information has *changed*, and label these third-country auditors “**change**”. List all third-country auditors that need to be *removed* fromthe previously submitted information, and label these third-country auditors “**remove**”. |
| 7.2 Do all the third-country auditors listed on Form U1-5 hold a qualification that meets requirements equivalent to those required by Articles 4 to 10 of Directive 2006/43/EC (Statutory Audit Directive)?  Yes  No |

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| **8.0 Transparency report - *Complete only if updated*** | |
| 8.1 Has the applicant published in the past 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 | |

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| **9.0 Relevant audit clients according to Article 45 (1) of the Directive and Article 12b of the Act - *Complete only if updated*** |
| 9.1 Use **Form U1-6 (NL) – Client Information** as an Annex to this form to update the registration information concerning the relevant audit clients. List all *new* companies incorporated outside the EU/EEA whose transferable securities are admitted to trading on a regulated market in the Netherlands and for which the applicant provides an audit report concerning the annual or consolidated accounts, other than companies that are issuers exclusively of debt securities admitted to trading on a regulated market in the Netherlands within the meaning of Article 2(1)(b) of Directive 2004/109/EC (1), 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, and label these audit clients “**add**”. List all relevant audit clients for whichthe previously submitted information has *changed*, and label these audit clients “**change**”. List all relevant audit clients that need to be *removed* fromthe previously submitted information, and label these audit clients “**remove**”. |

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| **10.0 Auditing standards and independence requirements - *Complete only if updated*** |
| 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.) |
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| 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.) |
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| **11.0 External quality assurance review - *Complete only if updated*** | |
| 11.1 Has the applicant been subject to an external quality assurance review?  Yes  No (if no, all previously submitted information about external quality assurance review will be removed; 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 Indicate the date when the last external quality assurance review was carried out |  |
| 11.10 Provide an annex with a brief description of the outcome of the last external quality assurance review; state the outcome, the main shortcomings, and the main measures the applicant has undertaken to address the shortcomings and to prevent them from recurring. | |

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| **12.0 Good Repute - *Complete only if updated*** |
| 12.1 Are all policymakers (i.e., members of the administrative and/or management body) and all co-policymakers as listed at item 6.0 of good repute?  Yes  No |
| 12.2 The applicant should submit for each (co-)policymaker as listed at item 6.0 a **Prospective Appointment Notification Form** and each  (co-)policymaker should submit an **Integrity Test Form** to the AFM. |

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| **Annexes** |
| Form U1-1 (NL) – Other Offices  Form U1-2 (NL) – Other Registrations outside EU/EEA  Form U1-3 (NL) – Other Registrations inside EU/EEA  Form U1-4 (NL) – Administration and Management  Form U1-5 (NL) – Third-country auditors  Form U1-6 (NL) – Client Information  Description of the network (Item 3.3)  Description of the outcome of the last external quality assurance review (Item 11.10)  Prospective Appointment Notification Form for each (co-)policymaker  Integrity Test Form for each (co-)policymaker |

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| **Signature** | |
| Fill in this form electronically, have it signed by an authorized person on behalf of the applicant (e.g. a member of the management or administrative board) and send it as an attachment to an email to the following email address: wta@afm.nl.  **The information in this form is complete and true.** | |
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| Last name |  |
| First name |  |
| Function |  |
| Date |  |
| Signature |  |
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