**Statement of compliance with requirements for professional competence according the EU Directive (2014/56/EU) on statutory audits of annual accounts and consolidated accounts**

The Royal Netherlands Institute of Chartered Accountants (NBA) is appointed as the competent authority in The Netherlands for the approval of foreign statutory auditors. NBA is set down in the Act on the accountancy profession (in Dutch: Wet op het accountantsberoep, Wab) and established by the Ministry of Finance. The procedures that have been established by Dutch law state that foreign persons need to give evidence that their professional qualifications satisfy the requirements for professional competence in their home country with respect to performing statutory audits in their home country.

This statement - written on letter paper from a competent authority of the home country - is necessary for the Accounting Programme Exit Qualifications Committee to issue a certificate of professional competence to a foreign person who applies for approval of statutory auditor in The Netherlands based on article 54 of the Act on the accountancy profession. The aforementioned articles comprises the requirements of article 14 of the EU Directive regarding mutual recognition of statutory auditors who have been approved in another member state of the European Union or a state that is party to the Agreement on the European Economic Area.

The undersigned, acting as an authorised representative, confirms that:

1. <Name competent authority> is recognised as a competent authority in <name country> regarding educational qualifications for statutory auditors as mentioned in article 6 of the EU Directive (2014/56/EU).
2. <Full name applicant>, born <date and place>, satisfies the requirements for professional competence imposed by law in <name country> in order to qualify to perform statutory audits as defined in article 2 of the EU Directive (2014/56/EU).
3. The qualification of the applicant has been acquired through an educational programme within the country where the competent authority is settled and therefore has not been acquired through mutual recognition and/or reciprocal membership with another party.
4. The applicant is or would be, based on his/hers education qualifications, allowed to perform statutory audits in <name country> of all types of organizations without any limitation.
5. Other remarks (voluntary):

**Date :**

**Name :**

**Function :**

**Signature :**