In **DE**: Auditing companies ("Wirtschaftsprüfungsgesellschaften") may only adopt legal forms admissible within the European Union or the EEA. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftsprüfungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Article 27 WPO. However, auditors from third countries registered in accordance with Article 134 WPO may carry out the statutory audit of annual fiscal statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market.

In **DK**: Provision of statutory auditing services requires Danish approval as an auditor. Approval requires residency in a Member State of the European Union or a Member State of the EEA. Voting rights in approved audit firms of auditors and audit firms not approved in accordance with regulation implementing the Eighth Council Directive 84/253/EEC of 10 April 1984 based on Article 54(3)(g) of the Treaty on statutory audit must not exceed 10 per cent of the voting rights.

In **FI**: EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

In **FR**: For statutory audits: provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple).

In **HR**: Auditing services may be provided only by legal persons established in Croatia or by natural persons resident in Croatia.

In **SE**: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services EEA or Swiss residency is required. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise.

<u>With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:</u>

In **ES**: statutory auditors are subject to a nationality of a Member State of the European Union condition. This reservation does not apply to the auditing of non-European Union companies listed in a Spanish regulated market.