

STATUTORY INSTRUMENTS.

S.I. No. 208 of 2016

COMPANIES ACT 2014 (PRESCRIBED PERSONS) REGULATIONS 2016

COMPANIES ACT 2014 (PRESCRIBED PERSONS) REGULATIONS 2016

The IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTH-ORITY in exercise of the powers conferred on it by section 940(2)(*e*) of the Companies Act 2014 (No. 38 of 2014), hereby makes the following regulations:

- 1. These Regulations may be cited as the Companies Act 2014 (Prescribed Persons) Regulations 2016.
 - 2. These Regulations come into operation on 26 April 2016.
- 3. Each of the following persons is prescribed for the purposes of section 940(2)(e) of the Companies Act 2014 as a person to whom the Supervisory Authority may disclose information:
 - (a) the Minister for Jobs, Enterprise and Innovation;
 - (b) the Minister for Finance;
 - (c) the Minister for Public Expenditure and Reform;
 - (d) the Attorney General;
 - (e) the Garda Síochána;
 - (f) the Director of Public Prosecutions;
 - (g) the Director of Corporate Enforcement;
 - (h) the Revenue Commissioners;
 - (i) the Comptroller and Auditor General;
 - (j) the Central Bank of Ireland;
 - (k) the Irish Takeover Panel;
 - (l) the Irish Stock Exchange;
 - (*m*) the Pensions Authority;
 - (n) a prescribed accountancy body;
 - (o) the Charities Regulatory Authority;

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 29th April, 2016.

- (p) a member of a recognised accountancy body who is qualified for appointment as an auditor;
- (q) a member firm of a prescribed accountancy body;
- (r) an inspector appointed under any other enactment;
- (s) any Commission of Investigation established under the Commissions of Investigation Act 2004; or
- (t) third-country auditors, as defined in Regulation 3 of the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 (S.I. No. 220 of 2010) and former third-country auditors.
- 4. (1) Each body specified in column (1) of the Schedule 1 opposite the mention in column (2) of the Schedule 1 of the state in which it is established, or any body which takes over the functions of such a body in the same state, is prescribed for the purposes of the following provision.
- (2) That provision is section 940(2)(e) of the Companies Act 2014 (No. 38 of 2014).
- 5. Each body specified in Schedule 2, or any body which takes over the functions of such a body, is prescribed for the purposes of section 940(2)(e) of the Companies Act 2014 (No. 38 of 2014).

Schedule 1

Column 1	Column 2
Abschlussprueferaufsichtskommission	Germany
Abu Dhabi Accountability Authority	Abu Dhabi
Accountancy Board, Ministry of Finance	Malta
Accounting and Auditing Oversight Board	Greece
Accounting and Auditing Standards Monitoring Board	Sri Lanka
Accounting and Corporate Regulatory Authority	Singapore
A-TVP Securities Market Agency	Republic of Slovenia
Audit Oversight Board	Malaysia
Auditing Board of the Central Chamber of Commerce of Finland	Finland
Auditing Oversight Authority	Slovak Republic
Auditors Oversight Authority	Cayman Islands
Auditors Public Oversight Authority	Hungary
Australian Securities and Investments Commission	Australia
Austrian Auditors Supervisory Authority	Austria
Austrian Financial Market Authority	Austria
Authority of Audit and Accounting	Republic of Lithuania
Autorité des marchés financiers	France
Autoriteit Financiele Markten	Netherlands
BaFin Federal Financial Supervisory Authority	Germany
Banco De Portugal	Portugal
Bank of Lithuania	Republic of Lithuania
Banking, Finance and Insurance Commission	Belgium
Botswana Accountancy Oversight Authority	Botswana
Canadian Public Accountability Board	Canada
Capital Markets Board of Turkey	Turkey
Cayman Islands Monetary Authority	Cayman Islands
Cayman Islands Society of Professional Accountants	Cayman Islands
Central Bank of Hungary	Hungary
Central Chamber of Commerce	Finland
Certified Public Accountants and Auditing Oversight Board	Japan
Chambre de renvoi et de mise en état	Belgium
Comisión Nacional del Mercado de Valores	Spain
Comissão de Valores Mobiliários	Brazil
Comissão do Mercado de Valores Mobiliarios	Portugal
Commission de Surveillance du Secteur Financier	Luxembourg

Commission for Public Oversight of Statutory Auditors Commissione Nazionale per le Società e la Borsa Croatian Audit Public Oversight Committee Cyprus Securities and Exchange Commission Czech Republic Czech Republic Czech Republic Czech Republic Danish Business Authority Danish Business Authority Danish Commerce and Company Agency Deutsche Prüfstelle für Rechnungslegung Germany Dubai Financial Services Authority Dubai Judai Financial Supervisory Authority Egypt Estonia Financial Supervisory Authority Estonia Financial Supervisory Authority Financial and Capital Markets Commission Financial Market Authority Financial Market Authority Financial Market Authority Financial Market Authority Financial Reporting Council Financial Reporting Council Financial Services Authority Financial Services and Markets Authority Financial Services Authority Financial Services and Markets Authority Financial Reporting Council Financial Services Sency Financial Services Sommission Financial Services Ommission Financial Supervisory Authority Financial Services Authority Financial Services Commission Financial Supervisory Service South Korea Finansinspektionen Finansinspektionen Finansinspektionen Financial Supervisory Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto De Seguros De Portugal	Column 1	Column 2
Borsa Croatian Audit Public Oversight Committee Cyprus Securities and Exchange Commission Czech National Bank, Czech Republic Czech Securities Commission Czech Republic Danish Business Authority Danish Business Authority Danish Commerce and Company Agency Deutsche Prüfstelle für Rechnungslegung Deutsche Prüfstelle für Rechnungslegung Dubai Financial Services Authority Dubai Financial Supervisory Authority Egypt Estonian Financial Supervisor Authority Estonian Financial Supervision Authority Financial and Capital Market Commission Financial Authority Financial Authority Financial Authority Financial Market Authority Financial Market Authority Financial Reporting Council Financial Reporting Council Financial Services Authority Financial Services Commission Financial Supervisory Authority Financial Services Commission Financial Supervisory Service Finansinspektionen Finansitlynet Finansitlynet Financial Supervisory Commission Gibraltar Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Gibraltar Guersey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Hellenic Capital Market Commission France Instituto de Contabilidad y Auditoria de Cuetas		Bulgaria
Cyprus Securities and Exchange Commission Czech National Bank, Czech Republic Czech Securities Commission Czech Securities Commission Czech Republic Czech Securities Commission Czech Republic Danish Business Authority Danish Commerce and Company Agency Deutsche Prüfstelle für Rechnungslegung Dubai Financial Services Authority Dubai Dubai Dubai Dutch Central Bank Netherlands Egyptian Financial Supervisory Authority Estonia Financial Supervisory Authority Estonia Financial Authority Estonia Financial Authority Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority (FCA) Financial Market Authority Financial Market Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council Financial Services Agency Japan Financial Services and Markets Authority Belgium Financial Services Authority United Kingdom Financial Services Authority Financial Services Ommission South Korea Financial Supervision Commission Financial Supervisory Authority Iceland Financial Supervisory Commission Financial Supervisory Service South Korea Finansinspektionen Finansisilynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Gibraltar Finanstilynet Norway Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Instituto De Seguros De Portugal Portugal		Italy
Czech National Bank, Czech Republic Czech Republic Czech Securities Commission Czech Republic Danish Business Authority Denmark Deutsche Prüfstelle für Rechnungslegung Germany Dubai Financial Services Authority Dubai Dutch Central Bank Netherlands Egyptian Financial Supervisory Authority Egypt Estonian Financial Supervision Authority Estonia Federal Audit Oversight Authority Switzerland Financial and Capital Markets Commission Latvia Financial Aurket Authority Liechtenstein Financial Market Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services Authority Belgium Financial Services Authority United Kingdom Financial Services Commission South Korea Financial Supervision Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Commission China Finansilsynet Norw	Croatian Audit Public Oversight Committee	Croatia
Czech Securities Commission Czech Republic Danish Business Authority Denmark Danish Commerce and Company Agency Denmark Deutsche Prüfstelle für Rechnungslegung Germany Dubai Financial Services Authority Dubai Dutch Central Bank Netherlands Egyptian Financial Supervisory Authority Estonia Estonian Financial Supervisory Authority Estonia Federal Audit Oversight Authority Switzerland Financial and Capital Markets Commission Latvia Financial Conduct Authority (FCA) United Kingdom Financial Market Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council Mauritius Financial Services Agency Japan Financial Services Authority United Kingdom Financial Services Authority United Kingdom Financial Supervision Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Service South Korea Financial Supervisory Service South Korea Finansilsynet <	Cyprus Securities and Exchange Commission	Cyprus
Danish Business Authority Danish Commerce and Company Agency Deutsche Prüfstelle für Rechnungslegung Dubai Financial Services Authority Dubai Financial Supervisory Authority Egypt Estonian Financial Supervision Authority Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority Financial Market Authority Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services And Markets Authority Financial Services And Markets Authority Financial Services Agency Financial Services Ommission Financial Services Commission Financial Supervision Commission Financial Services Commission Financial Services Commission Financial Supervision Gouncil Financial Services Ommission Financial Services Ommission Financial Services Commission Financial Supervisory Service South Korea Finansisyalvonta Finansisyalvonta Finansisyalvonta Finansisyalvonta Finansisyalvonta Finansisiynet Denmark Finansisiynet Denmark Finansilsynet Norway Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Czech National Bank, Czech Republic	Czech Republic
Danish Commerce and Company Agency Deutsche Prüfstelle für Rechnungslegung Germany Dubai Financial Services Authority Dubai Financial Supervisory Authority Egypt Estonian Financial Supervisory Authority Estonia Financial Supervison Authority Estonian Financial Supervison Authority Estonian Financial Supervison Authority Estonian Financial Supervison Authority Estonian Financial Gupervison Authority Estonian Financial Supervison Authority Estonia Financial Authority Financial Capital Markets Commission Latvia Financial Conduct Authority (FCA) United Kingdom Financial Market Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services Authority United Kingdom Financial Services Authority United Kingdom Financial Services Ommission South Korea Financial Services Commission Bulgaria Financial Supervison Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Commission China Financial Supervisory Service South Korea Finansispektionen Financial Supervisory Service Finansinspektionen Finansisvalvonta Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto De Seguros De Portugal Portugal	Czech Securities Commission	Czech Republic
Deutsche Prüfstelle für Rechnungslegung Dubai Financial Services Authority Dutch Central Bank Egyptian Financial Supervisory Authority Estonia Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority Financial Market Authority Financial Market Authority Liechtenstein Financial Reporting Council Financial Services Agency Financial Services Agency Financial Services Authority Dutited Kingdom Financial Services Authority Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services Agency Financial Services Authority Financial Services Authority Financial Services Ommission Financial Services Ommission Financial Supervisory Authority Financial Supervisory Ommission Financial Supervisory Service Financial Supervisory Service Financial Supervisory Service Financial Supervisory Service Financial Supervisory Ommission Financial Supervisory Ommission Financial Supervisory Service Financial Supervisory Ommission Financial Supervisory Service Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Guernsey Hultonseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto De Seguros De Portugal Portugal	Danish Business Authority	Denmark
Dubai Financial Services Authority Dutch Central Bank Netherlands Egyptian Financial Supervisory Authority Estonian Financial Supervision Authority Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority (FCA) Financial Market Authority Financial Market Authority Financial Market Authority Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services and Markets Authority Financial Services and Markets Authority Financial Services and Markets Authority Financial Services Ommission Financial Services Commission Financial Services Commission Financial Supervisory Authority Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Service Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto De Seguros De Portugal Fortugal	Danish Commerce and Company Agency	Denmark
Dutch Central Bank Egyptian Financial Supervisory Authority Estonian Financial Supervision Authority Estonian Financial Supervision Authority Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority (FCA) United Kingdom Financial Market Authority Liechtenstein Financial Markets Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services Agency Japan Financial Services and Markets Authority Belgium Financial Services Authority United Kingdom Financial Services Commission South Korea Financial Supervision Commission Bulgaria Financial Supervision Commission Financial Supervisory Authority Iceland Financial Supervisory Commission China Financial Supervisory Service South Korea Finansinspektionen Finansivalvonta Finansilsynet Denmark Finansilsynet Denmark Finansilsynet Obenmark Finansilsynet Obenmark Financial Services Commission Gübraltar Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal	Deutsche Prüfstelle für Rechnungslegung	Germany
Egyptian Financial Supervisory Authority Estonian Financial Supervision Authority Federal Audit Oversight Authority Switzerland Financial and Capital Markets Commission Financial Conduct Authority (FCA) Liechtenstein Financial Market Authority Liechtenstein Financial Markets Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services and Markets Authority Belgium Financial Services Authority United Kingdom Financial Services Authority Bulgaria Financial Services Commission South Korea Financial Supervisory Authority Iceland Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service South Korea Finansinspektionen Finansisilsynet Finansisilsynet Denmark Finanstilsynet Obenmark Finanstilsynet Gübraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Dubai Financial Services Authority	Dubai
Estonian Financial Supervision Authority Federal Audit Oversight Authority Financial and Capital Markets Commission Financial Conduct Authority (FCA) Liechtenstein Financial Market Authority Liechtenstein Financial Markets Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services Authority United Kingdom Financial Services Commission South Korea Financial Supervision Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Commission China Financial Supervisory Service South Korea Finansinspektionen Sweden Finansivalvonta Finansilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Dutch Central Bank	Netherlands
Federal Audit Oversight Authority Financial and Capital Markets Commission Latvia Financial Conduct Authority (FCA) United Kingdom Financial Market Authority Liechtenstein Financial Markets Authority New Zealand Financial Reporting Council Mauritius Financial Reporting Council United Kingdom Financial Services Agency Japan Financial Services and Markets Authority Belgium Financial Services and Markets Authority United Kingdom Financial Services Authority United Kingdom Financial Services Authority United Kingdom Financial Services Commission South Korea Financial Supervision Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Commission China Financial Supervisory Service South Korea Finansinspektionen Sweden Finansisvalvonta Finansilynet Denmark Finanstilynet Denmark Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Egyptian Financial Supervisory Authority	Egypt
Financial and Capital Markets Commission Financial Conduct Authority (FCA) Financial Market Authority Financial Markets Authority Financial Markets Authority Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services Agency Financial Services and Markets Authority Financial Services and Markets Authority Financial Services Authority Financial Services Commission Financial Supervision Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service Finansinspektionen Finansisyalvonta Finansislynet Denmark Finantilsynet Denmark Finantilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Estonian Financial Supervision Authority	Estonia
Financial Conduct Authority (FCA) Financial Market Authority Financial Markets Authority Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Services Agency Japan Financial Services Agency Financial Services and Markets Authority Belgium Financial Services Authority United Kingdom Financial Services Authority United Kingdom Financial Services Commission South Korea Financial Supervision Commission Bulgaria Financial Supervisory Authority Iceland Financial Supervisory Commission China Financial Supervisory Service South Korea Finansinspektionen Finansinspektionen Finansivalyonta Finand Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Federal Audit Oversight Authority	Switzerland
Financial Market Authority Financial Markets Authority Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services Agency Financial Services and Markets Authority Financial Services Authority Financial Services Authority Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Service Finansial Supervisory Service Finansinspektionen Finansilsynet Finansilsynet Finansilsynet Finansilsynet Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Gibraltar Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial and Capital Markets Commission	Latvia
Financial Markets Authority Financial Reporting Council Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services and Markets Authority Financial Services and Markets Authority Financial Services Authority Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansisvalvonta Finanstilsynet Finanstilsynet Finanstilsynet Financial Services Commission Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Conduct Authority (FCA)	United Kingdom
Financial Reporting Council Financial Reporting Council Financial Services Agency Financial Services and Markets Authority Financial Services and Markets Authority Financial Services Authority Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansinspektionen Finansisvalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Market Authority	Liechtenstein
Financial Reporting Council Financial Services Agency Financial Services and Markets Authority Financial Services and Markets Authority Financial Services Authority United Kingdom Financial Services Commission Financial Supervision Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Service South Korea Financial Supervisory Service Finansinspektionen Finansinspektionen Finansisvalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Markets Authority	New Zealand
Financial Services Agency Financial Services and Markets Authority Financial Services Authority United Kingdom Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service Financial Supervisory Service South Korea Finansinspektionen Finansinspektionen Finansisivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Reporting Council	Mauritius
Financial Services and Markets Authority Financial Services Authority United Kingdom Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansinspektionen Finansivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Reporting Council	United Kingdom
Financial Services Authority Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission China Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansisyalvonta Finland Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Services Agency	Japan
Financial Services Commission Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission Financial Supervisory Commission Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansinspektionen Finansivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Services and Markets Authority	Belgium
Financial Supervision Commission Financial Supervisory Authority Financial Supervisory Commission China Financial Supervisory Service Financial Supervisory Service Finansinspektionen Finansinspektionen Finansivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Services Authority	United Kingdom
Financial Supervisory Authority Financial Supervisory Commission China Financial Supervisory Service South Korea Finansinspektionen Finansinspektionen Finanssivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Services Commission	South Korea
Financial Supervisory Commission Financial Supervisory Service South Korea Finansinspektionen Finanssivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Supervision Commission	Bulgaria
Financial Supervisory Service Finansinspektionen Finanssivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Supervisory Authority	Iceland
Finansinspektionen Finanssivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Supervisory Commission	China
Finanssivalvonta Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Financial Supervisory Service	South Korea
Finanstilsynet Denmark Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Finansinspektionen	Sweden
Finanstilsynet Norway Gibraltar Financial Services Commission Gibraltar Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors South Africa Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Finanssivalvonta	Finland
Gibraltar Financial Services Commission Guernsey Financial Services Commission Guernsey Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Gibraltar Guernsey France South Africa Spain Portugal	Finanstilsynet	Denmark
Guernsey Financial Services Commission Haut Conseil du Commissariat aux Comptes France Hellenic Capital Market Commission Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Guernsey France South Africa Spain Portugal	Finanstilsynet	Norway
Haut Conseil du Commissariat aux Comptes Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors South Africa Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Gibraltar Financial Services Commission	Gibraltar
Hellenic Capital Market Commission Greece Independent Regulatory Board for Auditors South Africa Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Guernsey Financial Services Commission	Guernsey
Independent Regulatory Board for Auditors Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Haut Conseil du Commissariat aux Comptes	France
Instituto de Contabilidad y Auditoria de Cuentas Instituto De Seguros De Portugal Portugal	Hellenic Capital Market Commission	Greece
Cuentas Instituto De Seguros De Portugal Portugal	Independent Regulatory Board for Auditors	South Africa
		Spain
Isle of Man Financial Services Authority Isle of Man	Instituto De Seguros De Portugal	Portugal
151C Of Ivian I maneral Services Authority 151C Of Ivian	Isle of Man Financial Services Authority	Isle of Man

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Column 1	Column 2
Jersey Financial Services Commission	Jersey
Kredittilsynet	Norway
London Stock Exchange	United Kingdom
Malta Financial Services Authority	Malta
Ministry of Finance	Slovak Republic
Ministry of Finance	Slovenia
Ministry of Finance	Republic of Lithuania
Ministry of Finance	Poland
Monitoring Committee of the Financial Reporting Council	United Kingdom
Nasdaq OMX	Sweden
Polish Financial Supervision Authority	Poland
Polish Securities and Exchange Commission	Poland
Prudential Regulation Authority (PRA)	United Kingdom
Public Audit Oversight Board	Czech Republic
Public Company Accounting Oversight Board	United States of America
Public Oversight Board of Albania	Albania
Revisorsnamnden	Sweden
Romanian National Securities Commission	Romania
Securities & Exchange Commission	United States of America
Securities and Exchange Commission	Thailand
Swedish Financial Accounting Standards Council	Sweden
The Accountant and Appraiser Supervisory Centre	Indonesia
The Takeover Panel	United Kingdom

Schedule 2

European Audit Inspection Group
European Banking Authority
European Central Bank
European Commission
European Council
European Financial Stability Facility
European Parliament
European Securities and Markets Authority
International Accounting Standards Board
International Forum of Independent Audit Regulators



GIVEN under the seal of the Irish Auditing and Accounting Supervisory Authority, 26 April 2016.

MICHAEL KAVANAGH, Chief Executive Officer and Director.

FERGAL Ó BRIAIN, Secretary.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

These Regulations prescribe persons to whom the Irish Auditing and Accounting Supervisory Authority may disclose information for the purposes of section 940(2)(*e*) of the Companies Act 2014.

BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR Le ceannach díreach ó FOILSEACHÁIN RIALTAIS, 52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2 (Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843) nó trí aon díoltóir leabhar.

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