

# Call for expression of interest for Harmonised Standards (HAS) Consultants

## I. Background

The role of European Standards, and namely of harmonised standards, has been boosted with harmonised legislation under the New Legislative Framework,<sup>1</sup> and under Regulation (EU) No 1025/2012.<sup>2</sup> Harmonised standards are developed by European Standardisation Organisations (ESOs) officially recognised by Regulation (EU) No 1025/2012<sup>3</sup> as providers of European standards.

The Commission may request the ESOs to develop standards responding to regulatory needs - or policy needs - by submitting standardisation requests (Art. 10(1) of the Regulation). In case ESOs accept the request, they should develop a standard (or set of standards) respecting the requests concerned the requirements defined - or referenced to - in the mandate.

Regulation (EU) No 1025/2012 establishes the process of assessment of draft harmonised standards which, in case of positive assessment, leads to the decision to publish their references in the Official Journal of the European Union (OJ) as a prerequisite for a legal effect (i.e. 'presumption of conformity'). In addition, it creates the frame for the necessary controls from the Commission and the conditions allowing to delegate the elaboration of harmonised standards to the ESOs. The Regulation changed the Commission's ex-post control (a Formal Objection) to an ex-ante control before a reference of a harmonised standard is published in the OJ.

EY has been assigned by the European Commission a Technical Assistance contract to set up and manage a network of harmonised standards consultants - so-called "HAS Consultants". Through this call for expression of interest, EY aims to establish a network of consultants tasked with certain assessment and other supportive tasks of technical nature during elaboration of harmonized standards.

## II. Role of HAS consultants

The HAS Consultants assist the Commission services in the implementation of Article 10(5) of Regulation (EU) No 1025/2012 on European standardisation together with the European standardisation organisations CEN<sup>4</sup>, Cenelec<sup>5</sup> and ETSI<sup>6</sup> ('ESOs').

The HAS consultants will contribute to assess conformity of harmonised standards with the standardisation requests and with the corresponding Union harmonisation legislation to allow the Commission services to verify and assess whether the conditions for publication of the references for such harmonised standards in the *Official Journal of the European Union* are appropriately fulfilled in line with Article 10(6) of the Regulation. In essence, the role of the consultants is to assess to which

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<sup>1</sup>The "New Legislative Framework" has been adopted in July 2008 on the basis of: Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93; Decision No 768/2008/EC of the European Parliament and of the Council of 9 July 2008 on a common framework for the marketing of products, and repealing Council Decision 93/465/EEC.

<sup>2</sup>Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council. <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:316:0012:0033:EN:PDF>

<sup>3</sup> OJ L 316, 14.11.2012

<sup>4</sup> <https://www.cen.eu/>

<sup>5</sup> <https://www.cenelec.eu/>

<sup>6</sup> <http://www.etsi.org/>

extent the documents, or parts thereof, drafted by the ESOs comply with the Commission requests and to which extent they deal with and support relevant essential or other requirements set by the relevant Union legislation and related documents.

The HAS Consultants shall carry out the tasks assigned to them by EY for assessing documents<sup>7</sup> drafted by the ESOs on the basis of the Commission's standardisation requests. The HAS Consultants are in a direct contractual or employment relationship with EY and shall not follow instructions of any third parties.

The role of the HAS Consultants is not to compensate possible gaps in the technical, scientific or legal expertise of a technical body, but to assess the compliance of the ESOs' documents with the Commission requests. The assessment will be based essentially on the information drafted and given by the ESOs concerning the essential (or other) requirements aimed to be supported by a document or parts thereof. This information is (usually) found in an assessed document itself<sup>8</sup> or otherwise provided or declared by the relevant ESO. The HAS Consultants are not responsible for drafting this information on behalf of the ESOs but to **assess, verify and endorse or comment it**. In exceptional cases, a HAS Consultant may be asked to draft or outline equivalent information to allow the Commission to consider publication of the references of a harmonised standard in the *OJ*.

The HAS Consultants will not be accountable neither responsible on whether the Commission requested harmonised standards comply with the Commission's initial requests or whether the relevant ESO follows the relevant findings given in assessment reports. The HAS Consultants cannot neither 'agree on compliance' of a document with the ESOs.

In order to guarantee full coverage and understanding of the exercise, it will be necessary for the HAS Consultant to co-operate with other HAS Consultants and may occasionally need to participate in meetings (face-to-face or virtual meeting) convened by the ESOs or relevant technical bodies of the ESOs. The working language to be used in performing the tasks shall be English.

### III. Main tasks for HAS Consultants

The HAS Consultants will have two main tasks:

- **Assessment of compliance** of the documents drafted by the ESOs with Commission's initial standardisation requests, and
- **Communication** to the technical bodies<sup>9</sup> of the ESOs to give drafting advice in order to contribute compliance of the drafted documents with the Commission's initial standardisation requests.

Below a detailed description of the tasks can be found. Annex 1 provides an overview of how the tasks of HAS consultants fit into the standardisation process.

#### Assessment of compliance

The assessment of the Commission requested documents drafted by the ESOs is the principal task. It contributes the implementation of Article 10(5) of the Regulation and the Commission will consider the results of assessments when it implements Article 10(6)<sup>10</sup> of the Regulation. During this task the HAS Consultants will assess the compliance of the documents (working documents, draft harmonised

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<sup>7</sup> I.e. working documents (during drafting work) and draft harmonised standards (before or during public enquiry and before formal vote); in some exceptional cases adopted harmonised standard.

<sup>8</sup> This is usually found in an informative Annex of a draft standard and is drafted by relevant ESO technical body in order to clarify which essential (or other) requirements were addressed (like Annex ZA, Annex ZZ, Annex A) in a document.

<sup>9</sup> 'Technical bodies' are ESO technical committees, sub-committees, working groups or equivalent which draft standards.

<sup>10</sup> For European standards directly referenced in EU legislation (like under transport of dangerous goods legislation) Article 10(6) is however not applicable.

standards or in some cases adopted harmonised standards) drafted by the ESOs against the Commission’s initial standardisation request(s).

The HAS Consultants perform compliance assessment tasks by following the assessment criteria given by the Commission on the basis of requirements established in its initial standardisation request(s) and in relevant Union legislation. During the assessment the HAS Consultants will in particular verify that each requested document clearly and precisely describes (or when relevant it is otherwise provided or declared by the ESO) the relationship between its content and the corresponding legal requirements it aims to support.

The results of assessments, as addressed in assessment reports or reviewed assessment reports, will be considered and utilised by the Commission to establish whether the conditions for publishing the references of a harmonised standard, or parts thereof, in the OJ are appropriately met according to Article 10(6) of the Regulation. The results of the assessments should, more specifically, advise the Commission on which legal requirements the standard is intended to cover and whether the standard sufficiently satisfies those requirements. In addition, where relevant, the assessment should also advise whether the scope of the standard goes beyond the scope of the relevant standardisation request and legal requirements aimed to be supported (i.e. whether there is also ‘non-harmonised content’ and only ‘parts thereof’ cover the legal requirements); and if so, establish that the ‘non-harmonised content’, which goes beyond the scope of relevant legal requirements, is not incorrectly or inappropriately associated with any legal requirements.

During the assessment tasks the HAS Consultants will be in contact with relevant technical bodies of the ESOs<sup>11</sup> and will also consider and examine possible self-initiative reports and background documents produced by the ESOs or their technical bodies themselves for the purpose of assessing or proofing the compliance of the Commission requested documents or as a response to previous assessments made by the HAS Consultant(s). In order to guarantee good understanding of the discussions in the technical bodies, the consultant should be available to attend meetings of Working Groups and Technical Committees.

The compliance assessment will be done before or during the public enquiry and before the formal vote<sup>12</sup> on the basis of documents made available by the ESOs. In addition, where the relevant ESO so considers, an assessment may be done, case-by-case, also during the drafting stage on the basis of an early draft or a working document. In essence the HAS Consultants provide technical assistance to the Commission during 'Steps II' and 'Step III' as given in **Table 1** below.

**Table 1: Three principle procedural steps before deciding to publish references of a harmonised standard in the OJ**

|   |
|---|
| <p><b>Step I: Verification of procedural formalities</b></p> <p><i><b>Purpose:</b> To verify compliance with legal and request-related requirements in order to ascertain whether further verification (Steps II and III) is possible and whether the standard qualifies as a harmonised standard.</i></p>  |
| <p><b>Step II: Quantitative verification as regards the legal requirements aimed to be covered on the basis of the standardisation request</b></p> <p><i><b>Purpose:</b> To verify and, where necessary, assess which legal requirements are aimed to be covered (as indicated in Annex Z or equivalent informative element of a standard) in order to be able to proceed to Step III (which is not possible if this is not known) and to verify whether the standard</i></p> |

<sup>11</sup> Where specifically agreed between the relevant ESO and ISO or IEC, a HAS Consultant may also contact directly a technical body of ISO or IEC using the contact point(s) communicated by EY on the basis of information given and updated by the ESOs.

<sup>12</sup> In some cases 'public enquiry' may serve as a final vote and in some cases 'public enquiry' and 'formal vote' are combined.

*aims, and claims, to support relevant legal requirements only or whether it also deals with other subject matter outside the Commission's request(s).*

### **Step III: Qualitative assessment as regards the legal requirements aimed to be covered**

**Purpose:** *To assess whether a standard sufficiently satisfies the relevant legal requirements aimed to be covered in the light of:*

- (i) those requirements;*
- (ii) requirements referred to in a relevant standardisation request (including SWD(2015) 205 Part 3); and*
- (iii) the 'state of the art'.*

*Also where appropriate, to verify that any 'non-harmonised content' is drafted in an acceptable way and not incorrectly associated with any supported legal requirements.*

## Communication

The communication task is a supportive task, which covers general information provision and advice to ensure that ESO technical bodies are aware of the expected results of requested standardisation in order to contribute correct understanding of the Commission requests, the role of the requests, related legal requirements (typically 'essential requirements') to be supported by harmonised standards and the general role of the harmonised standards.

The HAS Consultants will ensure, through the established contact points maintained by EY, that all relevant technical bodies of the ESOs have access to the guidance and advice produced and provided by the Commission services concerning its standardisation requests and related Union legislation. The HAS Consultants are not responsible for drafting the guidance but shall be capable in counselling relevant technical bodies of the ESOs in correct understanding of the guidance. The HAS Consultants will also remain available as contact points for questions and enquiries from relevant ESO technical bodies.

In this context, the HAS Consultants may need to participate in training or workshops (face-to-face or virtual meetings) convened by the Commission services.

This communication task will be delivered, in particular, before or during the drafting stage of requested documents. All later updates to the guidance shall be made accessible to all relevant technical bodies of the ESOs independently of the drafting situation.

## IV. Profile of the HAS consultant

HAS Consultants have to comply with the general requirements, with specific sector requirements for the sector(s) they apply to and with independence requirements. Candidates may express their interest under one or several specific area/legislation. All detailed requirements are to be found below.

### General requirements

A HAS Consultant to be selected, shall:

- ▶ have a **proven experience** of the theoretical and practical aspects of the technologies covered by the relevant Union act(s) supported by harmonised standards
- ▶ in case of product safety legislation have good knowledge on risk assessment and its application in drafting safety standards<sup>13</sup>

<sup>13</sup> In particular ISO/IEC Guide 51:2014 Safety aspects -- Guidelines for their inclusion in standards

- ▶ have a good **knowledge of the relevant Union harmonisation legislation** and related guidance documents published by the Commission
- ▶ have preferably experience of the preparation, negotiation and/or adoption of legislative rules at national or European level for technical fields
- ▶ have preferably detailed **knowledge of and experience in the drafting of standards** at national, European or international level and is familiar with the drafting rules and guides applied during the standardisation work
- ▶ have necessary **skills to analyse and assess** the coherency, clarity and compliance of the Commission requested documents (working documents, draft harmonised standards and in some cases already adopted harmonised standards) against the provisions of the relevant standardisation requests by applying the assessment criteria provided by the Commission

Previous duties in equivalent assessment tasks are considered as an asset.

It is expected from the consultants to:

- ▶ have an excellent knowledge of **English** (written and verbal)
- ▶ be **computer literate**, should have good **communication skills** and be able to plan and organise his or her work schedule
- ▶ be **able to travel** in order to participate in relevant meetings with the Commission, the Contractor or technical bodies of the ESOS
- ▶ have the ability to **present, motivate and discuss opinions in technical discussions**
- ▶ have the ability to **draft precise and detailed technical assessment reports** on the harmonised standards subject to assessment

## Specific requirements

The specific requirements for each of the sectors can be found following the link for each sector in the table below.

|  | Sectors  |
|--|--|
| <b>Construction products</b>                 | <a href="#">Construction Products (CPR) (Regulation 305/2011)</a>  |
| <b>Mechanical engineering</b>                | <a href="#">Machinery (MD) (Directive 2006/42/EC) and machinery for pesticide application (Directive 2009/128/EC); Lifts (LD) (Directive 2014/33/EU) and Cableway installations designed to carry persons (CWR) (Regulation (EU) 2016/424)</a><br><a href="#">Appliances burning gaseous fuels (GAR) (Regulation (EU) 2016/426 &amp; Directive 2009/142/EC)</a><br><a href="#">Pressure equipment (PED) (Directive 2014/68/EU) and Simple Pressure Vessels (SPVD) (Directive 2014/29/EU)</a> |
| <b>Healthcare engineering</b>                | <a href="#">Medical devices (Directive 93/42/EEC and future Regulation), Active implantable medical devices (Directive 90/385/EEC and future Regulation), and In vitro diagnostic medical devices (Directive 98/79/EC and future Regulation)</a>   |
| <b>Electrical and electronic engineering</b> | <a href="#">Low Voltage Equipment (LVD) (Directive 2014/35/EU)</a><br><a href="#">Electromagnetic compatibility (EMC) (Directive 2014/30/EU)</a><br><a href="#">Radio Equipment (RED) (Directive 2014/53/EU)</a><br><a href="#">"Eco-design" (Directive 2009/125/EC &amp; Several Regulations)</a><br><a href="#">Equipment explosive atmospheres (ATEX) (Directive 2014/34/EU)</a>  |
| <b>Chemical engineering</b>                  | <a href="#">Pyrotechnic articles (Directive 2013/29/EU)</a><br><a href="#">Explosives for civil uses (Directive 2014/28/EU)</a>  |
| <b>Metrology</b>                             | <a href="#">Measuring instruments (Directive 2014/32/EU) and Non-automatic weighing instruments (NAWI) (Directive 2014/31/EU)</a>  |
| <b>Means of transport</b>                    | <a href="#">Interoperability of the rail system (Directive 2008/57/EC and new Directive (EU) 2016/797)</a>   |

|                                     |   |
|-------------------------------------|---|
|                                     | <a href="#">Inland transport of dangerous goods (Directive 2008/68/EC) and Transportable pressure equipment (including "ADR" and "RID" of UNECE) (Directive 2010/35/EU)</a> |
|                                     | <a href="#">Recreational craft (Directive 2013/53/EU)</a>   |
| Protection of consumers and workers | <a href="#">Safety of Toys (Directive 2009/48/EC)</a>   |
|                                     | <a href="#">Personal protective equipment (PPER) (Regulation (EU) 2016/425 and Directive 89/686/EEC)</a>  |

## Absence of conflicting interest

In order to guarantee full objective assessments, HAS consultants will need to guarantee full impartiality and independence. HAS consultants will need to be:

- ▶ **impartial and independent from the standardisation process of the ESOs.**  
During implementation of the Contract the HAS Consultant is not nominated as an expert, adviser, convener, secretary, rapporteur, chairman, etc. in a technical body of an ESO or any other standardisation body; is not a member of a governance or administrative body of an ESO or a National standardisation body (NSB) or an organisation financed by the Commission on the basis of Annex III of Regulation (EU) No 1025/2012. The HAS Consultant is neither a sub-contractor or on the payroll of an ESO or a NSB or any other standardisation body<sup>14</sup>.
- ▶ **impartial and independent from specific commercial interests** which could bias the assessment results of a particular document or standard.

In case of existing conflicting interests, any selected applicant is required to resolve the conflict of interest situation in order to be eligible to be contracted by EY.

## V. Contractual conditions

Candidates that comply with the requested qualifications will be added to a pool of experts managed by EY. The HAS consultant's position will cover a one-year period (earliest starting date 1 April 2018), with a possibility of renewal. Depending on expertise and availability, the specific requests will be assigned on an ad hoc basis to a consultant from the pool of experts. Being part of the pool of experts gives no guarantee of being assigned specific assignments.

Remuneration is foreseen based on a daily amount per man-day, travel expenses included. Candidates are requested to formulate their offer in this frame.

The model contract can be found on our website: [www.hastart.eu](http://www.hastart.eu)

## VI. How to apply?

Candidates are invited to submit their applications in electronic format through our [online platform](#). Applications successfully submitted by **11 March 2018 12 pm CET** will be considered by EY **in the first selection cycle**.

This call for expression of interest is, however, kept open for all profiles without any deadline. Please follow [our website](#) concerning possible deadlines for later selection cycles or later calls under certain profiles of consultants.

Candidates will be asked to complete the online forms with relevant information on:

- Personal information
- Qualifications;
- Work experiences;
- Experience on the specific sector(s);

<sup>14</sup> References to 'the ESO' also cover 'ISO' and 'IEC' which may be originators of assessed documents.

- Independence. We advise to check Annex 2 and 3 for the specific information you will need to complete in the online form concerning independence. The required information will differ dependent on whether you apply as individual/self-employed (Annex 2) or as an owner or employee of an entity (Annex 3).

It will be important to keep all relevant information by hand when starting the application. It is, unfortunately not possible to save and return to your application before finally submitting it.

Any questions regarding the application can be sent to [HAS.support@be.ey.com](mailto:HAS.support@be.ey.com).

Upon closure of the first selection cycle of the call for expression of interest, and following-up on the application process, for each directive/area of work, a **pool of candidates with a highly suited profile** will be constituted. For that purpose, the selection process will grade all received applications according to two dimensions: a generic score for the profile; and a specific grade based on the suitability of the profile for a specific area.

## ANNEX 1: Overview of HAS Consultants' tasks during the standardisation process and before the Commission publishes references in the OJ

|    | ESO   | HAS Consultant - Compliance assessment   | EC   | Related outcome   |   |   |
|----|---|--|--|---|---|---|
| 1  | <b>(EC) Standardisation request is adopted by the Commission</b>  | - Responds (accepts/rejects) to the standardisation request  | [No related tasks]   | - Notifies the request to ESOs  | - Standardisation request<br>- Relevant Union legislation<br>- EC's guidance documents  |   |
| 2a | <b>(ESO) Requested-work programme (WP) under the request and its later updates</b> to indicate all requested hENs to be elaborated and relevant deadlines | - Creates (and later updates) WP according to the request and submits to EC  | - Case by case may be asked to provide an opinion to draft WP or to its later updates  | HAS Consultant - Communication  | - EC considers and/or comments the initial WP, including its later amendments, to allow its acceptance  | - Accepted WP and its later accepted updates  |
| 2b | <b>(ESO) Drafting stage of a hEN</b> (including all associated ESO resolutions and preparations to initiate drafting work)                                | - A working draft, together with possible other supporting documents, is optionally made available to the Contractor to allow its assessment | - Case by case provides an assessment and delivers an assessment report<br>- Reviews the report when necessary (if challenged by ESO)<br>- EC is informed if the report is still challenged after a review             |   | - Receives an assessment report and its possible review(s)<br>- Gives its position and guidance if even after review(s) ESO challenges the assessment   | - An assessment report (and possible reviews)<br>- EC's position and/or guidance (in case the assessment stays challenged by ESO) |
| 2c | <b>(ESO) Enquiry stage of a hEN</b> (including all associated ESO preparations before and after an enquiry)   | - A draft standard, together with possible other supporting documents, is made available to the Contractor to allow its assessment           | - Provides an assessment before or during enquiry and delivers an assessment report<br>- Reviews the report when necessary (if challenged by ESO)<br>- EC is informed if the report is still challenged after a review |   | - Receives an assessment report and its possible review(s)<br>- Gives its position and guidance if even after review(s) ESO challenges the assessment   | - An assessment report (and possible reviews)<br>- EC's position and/or guidance (in case the assessment stays challenged by ESO) |
| 2d | <b>(ESO) Formal vote stage of a hEN</b> (including all associated ESO preparations before and after a vote)   | - A final draft standard, together with possible other supporting documents, is made available to the Contractor to allow its assessment     | - Provides an assessment before vote and delivers an assessment report<br>- Reviews the report when necessary (if challenged by ESO)<br>- EC is informed if the report is still challenged after a review              |   | - Receives an assessment report and its possible review(s)<br>- Gives its position and guidance if even after review(s) ESO challenges the assessment   | - An assessment report (and possible reviews)<br>- EC's position and/or guidance (in case the assessment stays challenged by ESO) |
| 2e | <b>(ESO) Adoption of a hEN</b> (including all associated ESO preparations before a hEN is made available to its members of or to public)                  | - Submits to EC the references of new and revised/amended of hENs  | - In exceptional cases a consultant may be asked to provide an assessment and deliver an assessment report with regard an adopted hEN  |   | - When relevant receives an assessment report<br>- Acknowledges the receipt of the references   | - a hEN<br>- An assessment report (if assessed)<br>- Related ESO and EC correspondence  |
| 3  | <b>(EC) Verification of the conditions for publication of references of a hEN in the OJ</b>   | - Case by case invited by EC to provide further information concerning the results of an assessment of a particular hEN                      | - On request provides information concerning the results of an assessment of a particular hEN  | - Verifies and assesses each new and revised/amended hEN taking into account assessment report(s) and other possibly available evidence<br>- Takes the final position on publication of the references of a hEN in the OJ | - Commission decision concerning references of new and revised/amended hENs to be cited in the OJ<br>- A note to ESOs informing on the results of assessments and verification and (when relevant) providing reasons for hENs not to be cited in the OJ |   |
| 4  | <b>(EC) Publication of the references of a hEN in the OJ</b>  | ---  | [No related tasks]   | - References of new and revised/amended hENs are published in the OJ on the basis of a decision taken   | - Commission Communication in C series of the OJ  |   |



# Proposed Business Relationship

## Independence Information Evaluation Questionnaire - Individual

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### OVERVIEW - Frequently Asked Questions

#### Why is this information relevant, required, and necessary?

EY falls under the regulatory jurisdiction of the US Securities and Exchange Commission ("SEC"), IFAC, the AICPA and other local regulatory bodies which promulgate rules and regulations and have oversight authority over the public accounting industry.

When EY is engaged in discussions concerning a potential business relationship, the third party is requested to provide certain confidential business information to EY necessary to comply with the rules and regulations promulgated by our regulators prior to entering into any business relationship.

EY cannot enter into a potential business relationship without all the specific information required to properly evaluate the relationship as it relates to Independence.

All of the information requested below relating to the business, operations, personnel, financial data, and other entity data will be held with the same degree of confidentiality<sup>15</sup> EY uses to protect its own confidential data.

#### Why do I need to disclose my shareholder/ownership details as well as any C-Level Executive, Director, and/or Board Member affiliations I maintain?

EY is not permitted to enter into a direct business relationship with individuals in a decision making capacity at any entity of which we must be US SEC independent. This includes officers, directors and substantial shareholders, or anyone in a financial reporting oversight role<sup>16</sup>.

US SEC restrictions extend beyond the entity we audit to all of the affiliates of the audit client, and determining if an individual is affiliated with a restricted entity can be complex. Therefore we require you to disclose all ownership

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<sup>15</sup> The entity or individual identified in this Questionnaire (the "Company") and EY are engaged in discussions concerning a potential business relationship (the "Discussions"), and in connection therewith, the Company will be providing pursuant to this Questionnaire certain business information to EY that ought reasonably to be treated as confidential ("Confidential Information"). EY shall use the same degree of care to maintain the confidentiality of the Confidential Information that it uses to protect its own confidential information of like nature, but no less than a reasonable degree of care.

<sup>16</sup> "Financial reporting oversight role" means a role in which a person is in a position to or does exercise influence over the contents of the financial statements or anyone who prepares them, such as when the person is a member of the board of directors or similar management or governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position (as defined by the SEC).

interests exceeding 10% that you have in other entities and all officer and director positions you hold with other entities, excluding those with non-profit entities.

**Will this information be used for any other purposes?**

No. This information is being collected solely to comply with our internal policies, US SEC, PCAOB and IESBA regulations. It will not be shared with others unless EY is legally required to.

**Instructions:**

Complete all the applicable fields (*please indicate 'N/A' for those that do not apply*).

## ANNEX 3: EY Independence form - Entity

### Proposed Business Relationship

### Independence Information Evaluation Questionnaire - Entity

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#### OVERVIEW - Frequently Asked Questions

##### Why is this information relevant, required, and necessary?

EY falls under the regulatory jurisdiction of the US Securities and Exchange Commission ("SEC"), IFAC, the AICPA and other local regulatory bodies which promulgate rules and regulations and have oversight authority over the public accounting industry.

When EY is engaged in discussions concerning a potential business relationship, the third party is requested to provide certain confidential business information to EY necessary to comply with the rules and regulations promulgated by our regulators prior to entering into any business relationship.

EY cannot enter into a potential business relationship without all the specific information required to properly evaluate the relationship as it relates to Independence.

All of the information requested below relating to the business, operations, personnel, financial data, and other entity data will be held with the same degree of confidentiality<sup>17</sup> EY uses to protect its own confidential data.

##### Why do you need us to release our annual revenue?

To determine the materiality of the potential relationship, EY must evaluate the dollar amount of all relationships in place with an entity (estimated EY spend or proceeds) compared to the entity's (or its ultimate parent company's) annual revenue.

##### Why do you need us to release our shareholder/ownership details as well as any affiliations our C-Level Executives, Directors, and/or Board Members maintain?

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<sup>17</sup> The entity or individual identified in this Questionnaire (the "Company") and EY are engaged in discussions concerning a potential business relationship (the "Discussions"), and in connection therewith, the Company will be providing pursuant to this Questionnaire certain business information to EY that ought reasonably to be treated as confidential ("Confidential Information"). EY shall use the same degree of care to maintain the confidentiality of the Confidential Information that it uses to protect its own confidential information of like nature, but no less than a reasonable degree of care.

When EY's relationship is deemed material to the third party we have to also be independent of the entity's officers, directors and substantial shareholders, or anyone in a financial reporting oversight role<sup>18</sup>.

### **What if we have a Parent Company or another Entity which controls us (more than 50% ownership)?**

If the third party we are proposing entering into a business relationship with is a subsidiary of, or controlled by another entity, then EY also needs the requested information about the ultimate Parent Company (including annual revenue, officers, directors, and substantial shareholder information, when applicable).

If the third party we are proposing entering into a business is not a subsidiary of, or controlled by, another entity then we require a list of anyone who owns 50% or more of the the third party along with details about any officer, director or substantial shareholding position they may hold with other entities (except for not for profits). This information is necessary for EY to evaluate who the pertinent parties are to its proposed business relationship for regulatory compliance.

### **Will this information be used for any other purposes?**

No. This information is being collected solely to comply with our internal policies, SEC, IFAC, PCAOB and other regulations. It will not be shared with others unless EY is legally required to.

### **Instructions:**

Complete all the applicable fields (*please indicate 'N/A' for those that do not apply*).

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<sup>18</sup> "Financial reporting oversight role" means a role in which a person is in a position to or does exercise influence over the contents of the financial statements or anyone who prepares them, such as when the person is a member of the board of directors or similar management or governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position (*as defined by the SEC*).

## A. Entity General Business Information

Identifying information on Business Entity:

|  |   |                          |
|--|---|--------------------------|
| Legal Name: Enter Text   |   |                          |
| Current Alias: Enter Text  |   |                          |
| Former Alias: Enter Text   |   |                          |
| DUNS( <i>if applicable.</i> ): Enter Text  |   |                          |
| City: Enter Text   | State/Province: Enter Text  | Zip/postcode: Enter Text |
| Country: Enter Text  | Phone: Enter Text   |                          |
| Website ( <i>if available</i> ): Insert URL  |   |                          |
| SEC registrant? <<SELECT>>   | Listed on a Foreign (non-US) Stock Exchange? <<SELECT>><br><i>If yes, please explain:</i> |                          |
| Is the entity a subsidiary of or otherwise controlled by another entity ( <i>do you have a <b>Parent Company or Company with Control</b></i> )? <<SELECT>><br><br><b>Instructions: If 'Yes', complete the sections C &amp; D below for the <i>Ultimate Parent Company</i>.</b> |   |                          |
| If the entity is not a subsidiary of or otherwise controlled by another entity, do any individuals control 50% or more of the entity? )? <<SELECT>><br><br>If yes, complete section E below.   |   |                          |
| Please provide any additional comments below that you think could be relevant.<br><br>Enter Text   |   |                          |

## B. Entity Financial, Management, and Ownership Information

Entity's estimated total annual revenue (*in whole dollars, requested for independence assessment only and to be kept strictly confidential*):

|  |
|--|
| <b>Do not include the amount of this proposed business relationship.</b>   |
| Entity's Estimated Annual Revenue ( <i>in whole USD</i> ): \$  |
| Comments regarding amount listed, if necessary: Enter Text   |
| Will the total amount earned from relationships with EY exceed 7% of the entity's annual revenue? <<SELECT>>   |
| If yes, will the total amount earned exceed 10% of annual revenue? <<SELECT>>  |
| If either of the above is Yes, please complete the information about the entity's officers, directors and substantial shareholders in the table below. |

Please identify all Corporate / Executive-Level Officers and Directors and any individual or entity with a substantial shareholding (>10%) in the table below:

|  |
|--|
| If entering an individual, include full legal name ( <i>Last Name, First Name, and Middle Name</i> ) and title.  |
| Include any other corporate/business affiliations ( <i>e.g. board memberships of other companies, positions, etc.</i> ). Include the business name and title of applicable affiliations. |
| You may provide additional names ( <i>and applicable information</i> ) in a separate document.   |

| <u>Information for this Entity</u> |              |                                     | <u>Information for Other Entity Affiliation(s)</u> |                           |
|------------------------------------|--------------|-------------------------------------|--|---------------------------|
| <u>Full Legal Name</u>             | <u>Title</u> | <u>%Shareholding, if applicable</u> | <u>Other Business/Entity</u>                       | <u>Title/Relationship</u> |
| Enter Text                         | Enter Text   | Enter Text                          | Enter Text   | Enter Text                |
|                                    |              |                                     |  |                           |
|                                    |              |                                     |  |                           |
|                                    |              |                                     |  |                           |
|                                    |              |                                     |  |                           |
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|                                    |              |                                     |  |                           |
|                                    |              |                                     |  |                           |
|                                    |              |                                     |  |                           |

### C. Ultimate Parent Company General Business Information

Ultimate Parent information of the Business Entity:

|   |   |                          |
|---|---|--------------------------|
| Legal Name: Enter Text                    |   |                          |
| Current Alias: Enter Text                 |   |                          |
| Former Alias: Enter Text                  |   |                          |
| DUNS( <i>if applicable.</i> ): Enter Text |   |                          |
| City: Enter Text                          | State/Province: Enter Text                              | Zip/postcode: Enter Text |
| Country: Enter Text                       | Phone: Enter Text                                       |                          |
| SEC registrant? <<SELECT>>                | Listed on a Foreign (non-US) Stock Exchange? <<SELECT>> |                          |
|   | <i>If yes, please explain:</i>                          |                          |

### D. Ultimate Parent Company's Financial, Management, and Ownership Information

Parent's estimated total annual revenue (*in whole dollars, requested for independence assessment only and to be kept strictly confidential*): **[Note: This is needed even if you are the Prime.]**

|   |
|---|
| <b><i>Do not include the amount of this proposed business relationship.</i></b>   |
| Parent Company's Estimated Annual Revenue ( <i>in whole USD</i> ): \$   |
| Comments regarding amount listed, if applicable: Enter Text   |
| Will the total amount earned from relationships with EY exceed 7% of the ultimate parent company's annual revenue? <<SELECT>> |
| If yes, will the total amount earned exceed 10% of the ultimate parent company's annual revenue? <<SELECT>>                   |

If either of the above is Yes, please complete the information about the ultimate parent company's officers, directors and substantial shareholders in the tables below.

Please identify all Corporate / Executive-Level Officers and Directors and substantial shareholders (>10%) (*of the Ultimate Parent Company*) in the table below:

| Please list each individual's full legal name ( <i>Last Name, First Name, and Middle Name</i> ) and title.   |              |                                     |  |                           |
|--|--------------|-------------------------------------|--|---------------------------|
| Include any other corporate/business affiliations ( <i>e.g. board memberships of other companies, positions, etc.</i> ). Include the business name and title of applicable affiliations. |              |                                     |  |                           |
| You may provide additional names ( <i>and applicable information</i> ) in a separate document.   |              |                                     |  |                           |
| <u>Information for this Entity</u>   |              |                                     | <u>Information for Other Entity Affiliation(s)</u> |                           |
| <u>Full Legal Name</u>   | <u>Title</u> | <u>%Shareholding, if applicable</u> | <u>Other Business/Entity</u>                       | <u>Title/Relationship</u> |
| Last, First Middle   | Enter Text   | Enter Text                          | Enter Text   | Enter Text                |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |
| Last, First Middle   |              |                                     |  |                           |

### E. Controlling Individual(s) Ownership Information

Please identify the shareholder(s) / owner(s) with  $\geq 50\%$  ownership of this entity. If the individual(s) holds officer, director or substantial shareholder ( $>10\%$ ) positions at other entities (other than non-profits) provide details:

| Follow the same guidelines described above in the shareholder table you completed for this entity. |                          |                                     |                              |   |
|--|--------------------------|-------------------------------------|------------------------------|---|
| <u>Ownership of this Entity</u>  |                          | <u>Ownership of Other Entity(s)</u> |                              |   |
| <u>Full Legal Name</u>   | <u>Ownership Percent</u> | <u>Affiliated with: Entity name</u> | <u>Title at other entity</u> | <u>Ownership Percent, if applicable</u> |
| Last, First Middle   |                          |                                     |                              |   |
| Last, First Middle   |                          |                                     |                              |   |

### Form Completion Acknowledgement

Name of Business Contact Providing Information, Direct Contact Phone# for Questions, and Date of Completion:

|       |         |       |
|-------|---------|-------|
| Name: | Phone#: | Date: |
|-------|---------|-------|