



WIRTSCHAFTSPRÜFERKAMMER

Körperschaft des
öffentlichen Rechts

Certification

regarding the registration as a third-country auditor according to § 134 Section 1
in conjunction with § 38 number 5 WPO (German Public Accounting Act)

Mr Matthew Clifford Beevers, Perth (Australia)
acting on behalf of RSM Australia Partners, Perth (Australia)

is registered as a **third-country auditor** in the public professional register of the
Wirtschaftsprüferkammer **effective August 15, 2024, registration number 200001700**,
after compliance with the requirements for registration according to § 134 Section 2 WPO.

With regard to the activity according to § 134 Section 1 WPO, the aforementioned auditor is
subject to the provisions of quality control (§§ 57a – 57g WPO), professional oversight
(§§ 61a – 71 WPO), as well as professional jurisdiction (§§ 71a – 127 WPO). A quality
assurance review may be waived if the registered third-country auditor has already been sub-
ject to a quality assurance review in another member state of the European Union within the
past three years. The same applies if within the past three years a quality assurance review of
the third-country auditor has been performed in a third country, provided that the quality assur-
ance review of that country was recognized as being equivalent based on an evaluation ac-
cording to § 134 Section 4 WPO.

Berlin, August 15, 2024

Manuela Schwoy
Member Affairs



Christian Timmer
Member Affairs