

Supplement to § 18 of the Code of Procedures of the Enforcement Panel as of 16.08.2005

Right of the Federal Financial Supervisory Authority ("Bundesanstalt für Finanzdienstleistungsaufsicht" (BaFin)) to take over an examination

Due to the restructuring of the Wertpapierhandelsgesetz (WpHG) by the Zweites Finanzmarktnovellierungsgesetz (2. FiMaNoG) as of 23.06.2017 (BGBl. 2076 Teil I Nr. 39, S. 1693 ff.), the Federal Financial Supervisory Authority's (BaFin) right to take over an examination is no longer addressed in § 37p (1) sentence 4 WpHG but by § 108 (1) sentence 4 WpHG. The changes have become effective on 03.01.2018.

Supplement to § 19 (2) of the Code of Procedures of the Enforcement Panel as of 16.08.2005

Statutory duty to notify the Auditor Oversight Body (*Abschlussprüferaufsichtsstelle*)

Due to the amendments of § 342b (8) sentence 2 HGB by the Abschlussprüfungsreformgesetz (AReG) as of 10.05.2016 (BGBl. 2016 Teil I Nr. 23, S. 1142 ff.), the President of the Enforcement Panel shall not notify an indication of a violation of professional obligations by the external auditors of the entity, any longer to the Chamber of Public Accountants (*Wirtschaftsprüferkammer*), but – since 17.06.2016 – to the Auditor Oversight Body (*Abschlussprüferaufsichtsstelle*) at the Federal Office for Economic Affairs and Export Control (*Bundesamt für Wirtschaft und Ausfuhrkontrolle*).