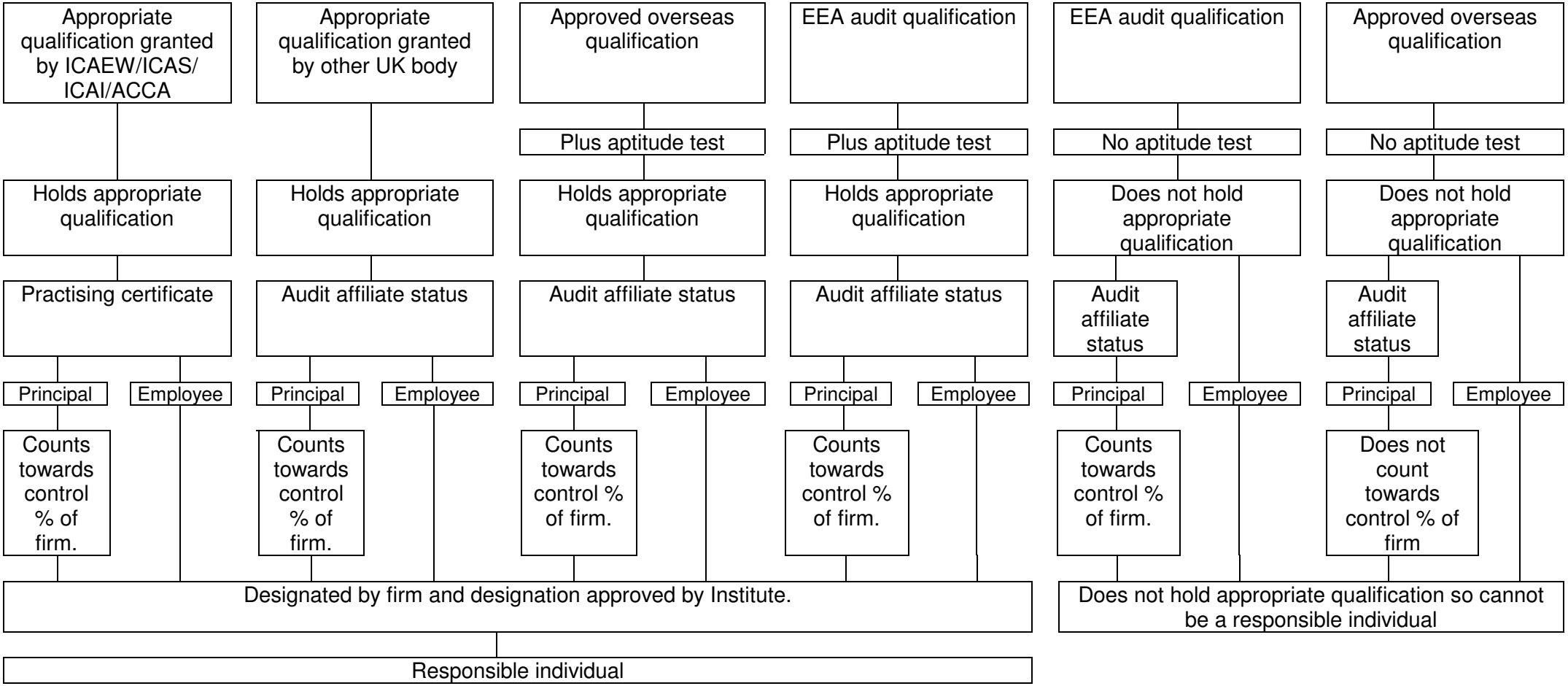
Schedule 1

Relationship between appropriate (audit) qualification and responsible individual status