

EY Member Firms and Affiliates at 05 January 2018 - ICAEW Audit Regulation 2.12

	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
1	Americas	Pistrelli, Henry Martin y Asociados S.R.L.	25 de Mayo 487, Cdad. Autónoma de Buenos Aires, C1002ABI, Argentina	Argentina
2	Americas	Ernst & Young	One Montague Place, 3rd Floor, East Bay Street, P.O. Box N-3231, Nassau, Bahamas	Bahamas
3	Americas	Ernst & Young	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
4	Americas	Ernst & Young Professional Services Limited	5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago	Trinidad and Tobago
5	Americas	Ernst & Young Professional Services Limited	5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago	Barbados
6	Americas	Ernst & Young Services Ltd	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
7	Americas	EY Corporate Services Ltd	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
8	Americas	EY Management Ltd	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
9	Americas	Ernst & Young Ltd	Clarendon House, 2 Church Street, Hamilton, HM11, Bermuda	Bermuda
10	Americas	EY Bermuda Ltd.	Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda	Bermuda
11	Americas	Ernst & Young (Auditoria y Asesoría) Ltda.	Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia	Bolivia
12	Americas	A.J. Galdeano Consultoria Contábil e Empresarial Ltda	City of São Paulo, state of São Paulo, Brazil,, in Rua Leôncio de Carvalho, 306, conj. 32, parte, Paraíso,,	Brazil
13	Americas	Ernst & Young Assessoria Empresarial Ltda.	Avenida Presidente Juscelino Kubitschek nº 1.830, Torre II - 6º andar, São Paulo - SP, Brazil	Brazil
14	Americas	Ernst & Young Auditores Independentes S.S.	Avenida Presidente Juscelino Kubitschek nº 1.830, Torre I, 5º e 6º andares, São Paulo, Brazil	Brazil
15	Americas	Ernst & Young Serviços Atuariais S.S.	Avenida Presidente Juscelino Kubitschek nº 1.830, Torre I, 8º andar, São Paulo - SP, Brazil	Brazil
16	Americas	Ernst & Young Serviços Tributários S.S.	Avenida Presidente Juscelino Kubitschek, nº 1.803, Torre I, 7º andar, São Paulo - SP, Brazil	Brazil
17	Americas	Ernst & Young Serviços Tributários SP Ltda.	Avenida Presidente Juscelino Kubitschek, Torre I, 7º andar, São Paulo - SP, Nº 1.803, Brazil	Brazil
18	Americas	Ernst & Young Ltd.	Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola, PO BOX 173,	British Virgin Islands
19	Americas	Ernst & Young Advisory Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
20	Americas	Ernst & Young Corporate Finance (Canada) Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
21	Americas	Ernst & Young Electronic Publishing Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
22	Americas	Ernst & Young Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
23	Americas	Ernst & Young LLP	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
24	Americas	Ernst & Young Orenda Corporate Finance Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
25	Americas	Ernst & Young Real Estate Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
26	Americas	EY Law LLP	EY Tower, 100 Adelaide Street West, PO Box 2, Toronto ON M5H 0B3, Canada	Canada
27	Americas	Ernst & Young Ltd.	Ugland House, Grand Cayman, KY1-1104, PO BOX 309, Cayman Islands	Cayman Islands
28	Americas	EY Cayman Ltd.	PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
29	Americas	EY Consulting SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile	Chile
30	Americas	EY Servicios Legales Limitada	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile	Chile
31	Americas	EY Servicios Profesionales de Auditoria y Asesorías SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile, Chile	Chile
32	Americas	Ernst & Young Audit S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
33	Americas	Ernst & Young Colombia Audit S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
34	Americas	Ernst & Young S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
35	Americas	Marques y Uriza S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
36	Americas	Ernst & Young S.A.	Edificio Meridiano, 2 Piso, Guachipelin, Escazu, San Jose, Costa Rica	Costa Rica
37	Americas	Integra Legal S.A.	San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One,	Costa Rica
38	Americas	Integra Notariado Sociedad Anonima	San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One,	Costa Rica
39	Americas	Ernst & Young Accountants	P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000	Curacao

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40	Americas	Ernst & Young Advisory	P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000	Curacao
41	Americas	Ernst & Young Tax Advisors	P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000	Curacao
42	Americas	Ernst & Young Servicios Contables RL, S.A.	Ave. Pedro Henriquez, Urena No. 138, Torre Empresarial Reyna II, Suite 900, Ens. La Esperilla,	Dominican Republic
43	Americas	ERNST & YOUNG, S.R.L.	Pedro Henríquez Ureña N° 138, , Torre Empresarial Reyna II, Suite 900, Piso 9,, Santo Domingo de	Dominican Republic
44	Americas	Ernst & Young Ecuador E&Y Cia. Ltda.	Andalucía y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador	Ecuador
45	Americas	EY Addvalue Asesores Cia. Ltda.	Andalucía y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador	Ecuador
46	Americas	E&Y El Salvador, S.A. de C.V.	Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San	El Salvador
47	Americas	Ernst & Young, S.A.	Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San	El Salvador
48	Americas	EYCA SERVICIOS INTEGRALES DE ASESORIA, SOCIEDAD ANONIMA DE CAPITAL VARIABLE	Torre Futura World Trade Center 11-05, San Salvador, El Salvador	El Salvador
49	Americas	Ernst & Young, Sociedad Anonima	Sav. 5-55 Zona 14, Europlaza World Business Center, Torre III Of. 1103, 1104, Guatemala	Guatemala
50	Americas	Integra Legal Sociedad Anonima	Diagonal 6 12-42, zona 10 , Design Center Torre 2 , oficina, 1001, Guatemala	Guatemala
51	Americas	Ernst & Young Honduras, de R.L. de C.V	Edificio Meva, Floor 2 # 2001, Barrio Los Andes, Calle 8, Avenida 14 N.O, San Pedro Sula, Honduras	Honduras
52	Americas	Ernst & Young (Israel) Ltd	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
53	Americas	Kost Forer Gabbay & Kasierer	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
54	Americas	Ernst & Young Chartered Accountants	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
55	Americas	Ernst & Young Services Ltd	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
56	Americas	Mancera, S.C.	Antara Polanco, Av. Ejercito Nacional # 843-B Piso 4, Colonia Granada, 11520 Mexico, D.F., Mexico City	Mexico
57	Americas	Caribbean Professional Services Limited	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
58	Americas	Ernst & Young S.A.	Centro BAC, 3 Piso, Km 4, 5 Carretera a Masaya, Managua, Tel: 505-274-402, Nicaragua	Nicaragua
59	Americas	E&Y Central America, Inc.	Plaza Credicorp Bank, Piso 26, Avenida Nicanor de Obarrio, Calle 50, 50, Panama	Panama
60	Americas	Ernst & Young Limited Corp.	Office One Building, Penthouse, 50th Street and 58th Street Obarrio, Panama	Panama
61	Americas	Ernst & Young Paraguay - Auditores y Asesores de Negocios	Avda. Mcal. Lopez 3794 y Cruz del Chaco, Edificio Citicenter, 6th. Floor, Villa Morra, Asunción,	Paraguay
62	Americas	Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada	Avenida Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
63	Americas	Ernst & Young Outsourcing S. Civil de R. L.	Av. Victor Andres Belaunde, 171 - Lima 27, Peru	Peru
64	Americas	Paredes, Burga & Asociados Sociedad Civil De Responsabilidad Limitada	Av. Victor Andrés Belaúnde 171, San Isidro, Lima 27, Perú	Peru
65	Americas	Ernst & Young	Cnr. Brazil & Mongiraud Streets, Castries, Saint Lucia	Saint Lucia
66	Americas	Ernst & Young Services Limited	2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia	Saint Lucia
67	Americas	Ernst & Young Suriname	Prins Hendrikstraat 49, Paramaribo, Suriname	Suriname
68	Americas	Ernst & Young	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
69	Americas	Ernst & Young Services Inc.	62 Hadfield and Cross Streets, Georgetown, Guyana	Guyana
70	Americas	Ernst & Young Services Ltd	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
71	Americas	Ernst & Young Capital Advisors, LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
72	Americas	Ernst & Young CertifyPoint LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
73	Americas	Ernst & Young Infrastructure Advisors, LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
74	Americas	Ernst & Young Investment Advisers LLP	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
75	Americas	Ernst & Young LLP	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
76	Americas	Ernst & Young Product Sales LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
77	Americas	Ernst & Young Puerto Rico LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
78	Americas	Ernst & Young Real Estate Services Company LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States

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79	Americas	EY Government Services LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
80	Americas	EY Tornare LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
81	Americas	Parthenon India Private Limited	1011-1015, Rhea Chambers, 213 Free Press Road, Nariman Point, Mumbai, Maharashtra, 400021,	India
82	Americas	The Parthenon Group LLC (Shanghai)	The Exchange, Unit 1001-02, 299 Tong Ren Road, Shanghai, 200040, China	China
83	Americas	Ernst & Young Uruguay Sociedad Civil	Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303, Montevideo, 11100,	Uruguay
84	Americas	MDL Barbados Inc	Suite 130, The Savannah Business Center, Hastings, Christ Church, Barbados	Barbados
85	Americas	Mendoza, Delgado, Labrador & Asociados	Av. Francisco de Miranda, Centro Lido, Torre A, Piso 13, Ofic. 131-A, El Rosal, Caracas, Estado Miranda,	Venezuela, Bolivarian Republic
86	Asia-Pacific	C3 Business Solutions Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
87	Asia-Pacific	C3 Products Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
88	Asia-Pacific	Ernst & Young	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
89	Asia-Pacific	Ernst & Young ABC Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
90	Asia-Pacific	Ernst & Young Australia Operations Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
91	Asia-Pacific	Ernst & Young Australia Operations Pty Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, New Zealand	New Zealand
92	Asia-Pacific	Ernst & Young Law Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
93	Asia-Pacific	Ernst & Young Real Estate Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
94	Asia-Pacific	Ernst & Young Transaction Advisory Services Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
95	Asia-Pacific	EY Identity Pty Ltd	Ernst & Young,, Level 34, 200 George St. , Sydney NSW 2000, Australia	Australia
96	Asia-Pacific	EY Sweeney Research Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
97	Asia-Pacific	Information Management Careers Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
98	Asia-Pacific	Net Balance Management Group Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
99	Asia-Pacific	Chen & Co. Law Firm	Room 1501-02, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong	Hong Kong
100	Asia-Pacific	Ernst & Young (China) Advisory Limited	Unit 07A, 35/F, The Center, 989 Chang Le Road, Shanghai, China	China
101	Asia-Pacific	Ernst & Young (Shanghai) Certified Tax Agency Company Limited	Unit T 70, 49/F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai,	China
102	Asia-Pacific	Ernst & Young Hua Ming LLP	Units 01-12, Level 17, Ernst & Young Tower, Oriental Plaza, 1 East Changan Avenue, Dongcheng	China
103	Asia-Pacific	Ernst & Young Mongolia Audit LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar , Mongolia	Mongolia
104	Asia-Pacific	EY Chen & Co Law Firm	51F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, China	China
105	Asia-Pacific	EY Zhong Heng Construction Cost Consultancy Co., Ltd	Suite 1205, Building C, Urban Portal, 1 Jinye Road,, High-tech Zone, Xian, China , China	China
106	Asia-Pacific	Shanghai Zhi Xin Assets Appraisal Co., Limited	No. 237, West Jiefang Road, Nanqiao, Fengxian District, Shanghai, China	China
107	Asia-Pacific	Ernst & Young	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
108	Asia-Pacific	Ernst & Young (Advisory) Fiji Limited	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
109	Asia-Pacific	Ernst & Young LLP	231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam	Guam
110	Asia-Pacific	Ernst & Young	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
111	Asia-Pacific	Ernst & Young Advisory Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
112	Asia-Pacific	Ernst & Young Company Secretarial Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
113	Asia-Pacific	Ernst & Young Tax Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
114	Asia-Pacific	Ernst & Young Transactions Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
115	Asia-Pacific	Lin and Associates	1501-02, 15th floor, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong	Hong Kong
116	Asia-Pacific	Kantor Akuntan Publik Purwantono, Sungkoro & Surja	Indonesia Stock Exchange Building, Tower II, 7th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta,	Indonesia
117	Asia-Pacific	Perserikatan Perdata Purwantono, Suherman, Surja Consult	Indonesia Stock Exchange Building, Tower I, 14th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta,	Indonesia

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118	Asia-Pacific	PT Ekasurya Yasa Consult	Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta Selatan, Jakarta,	Indonesia
119	Asia-Pacific	PT Ernst & Young Indonesia	Indonesia Stock Exchange Building, Tower 1,13 Floor,Jl. , Jend Sudirman Kav. 52-53 , Jakarta,	Indonesia
120	Asia-Pacific	Apex LLC	17-18F, 382, Gangnam-daero, Gangnam-gu, Seoul, 135-934, Korea, Republic of	Korea, Republic of
121	Asia-Pacific	Ernst & Young Advisory, Inc.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 150-777, Korea, Republic of	Korea, Republic of
122	Asia-Pacific	Ernst & Young Han Young	Taeyoung Building 4-8 Floor, 111, Yeoidgongwonro, Youngdeungpo-gu, Seoul, 150-777, Korea, Republic	Korea, Republic of
123	Asia-Pacific	Ernst & Young Korea Solutions, Inc.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 150-777, Korea, Republic of	Korea, Republic of
124	Asia-Pacific	E & Y Comercial Offshore De Macau Limitada	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
125	Asia-Pacific	E & Y Macau Limitada	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
126	Asia-Pacific	Ernst & Young Auditores	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
127	Asia-Pacific	Ernst & Young	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
128	Asia-Pacific	Ernst & Young Advisory Services Sdn Bhd	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
129	Asia-Pacific	Ernst & Young Tax Consultants Sdn Bhd	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
130	Asia-Pacific	Ernst & Young Trust Ltd	Lot 1, 1st Floor, Wisma Siamloh, 87007 Jalan Kemajuan, Federal Territory of Labuan, Malaysia	Malaysia
131	Asia-Pacific	EY Brightree Sdn. Bhd.	B-25-2 Block B, Jaya One, No.72A Jalan Universiti, Petaling Jaya, 46200 Selangor, Malaysia	Malaysia
132	Asia-Pacific	Hanafiah Raslan & Mohamad	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
133	Asia-Pacific	Ernst & Young TMZ LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar , Mongolia	Mongolia
134	Asia-Pacific	UTW (Myanmar) Limited	Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan	Myanmar
135	Asia-Pacific	UTW Consulting Limited	Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan	Myanmar
136	Asia-Pacific	Ernst & Young	Level 9, Ernst & Young Building , 2 Takutai Square,Britomart , Auckland , 1010, New Zealand	New Zealand
137	Asia-Pacific	Ernst & Young Limited	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
138	Asia-Pacific	Ernst & Young Tahī Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
139	Asia-Pacific	Ernst & Young Transaction Advisory Services Ltd	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
140	Asia-Pacific	EY C3 (New Zealand) Limited	Ernst & Young Group Ltd, L9, EY Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
141	Asia-Pacific	EY Law Limited	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
142	Asia-Pacific	Ernst & Young (CNMI), Inc.	Suite 209 Oleai Business Center, P.O. Box 503198, Saipan, MP 96950	Northern Mariana Islands
143	Asia-Pacific	Ernst & Young	C/- Blake Dawson Lawyers, Level 4, Mogoru Moto Building, Champion Parade, Port Moresby, Papua	Papua New Guinea
144	Asia-Pacific	SyCip Gorres Velayo & Co.	SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines	Philippines
145	Asia-Pacific	Ernst & Young	Room 408B, 4th Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan , BS8811, Brunei	Brunei Darussalam
146	Asia-Pacific	Ernst & Young Advisory Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore
147	Asia-Pacific	Ernst & Young Corporate Finance Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore
148	Asia-Pacific	Ernst & Young LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
149	Asia-Pacific	Ernst & Young Solutions LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
150	Asia-Pacific	PK Wong & Associates LLC	133 Cecil Street, #18-02, Keck Seng Tower, 069535, Singapore	Singapore
151	Asia-Pacific	The Parthenon Group, Singapore, PTE, LTD	1 Raffles Quay, #18-01, Singapore, 048583, Singapore	Singapore
152	Asia-Pacific	Ernst & Young	Ashrafee Building, 2nd Floor, P.O.Box 2064, Chandhane Magu , 1/44, Maldives	Maldives
153	Asia-Pacific	Ernst & Young	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
154	Asia-Pacific	Ernst & Young Advisory Services (Pvt) Limited	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
155	Asia-Pacific	Ernst & Young Transaction Advisory Services (Pvt) Ltd	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
156	Asia-Pacific	Ernst & Young	9th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi	Taiwan

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157	Asia-Pacific	EY Advisory Services Inc.	7F , No. 156, Min Sheng E. Road, Sect. 3, Taipei, ROC, Taiwan	Taiwan
158	Asia-Pacific	EY Attorneys-At-Law	6F-5, No. 171, Songde Rd., Sinyi District, Taipei, Taiwan	Taiwan
159	Asia-Pacific	EY Business Advisory Services Inc.	11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1,	Taiwan
160	Asia-Pacific	EY Management Services Inc.	4th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi	Taiwan
161	Asia-Pacific	EY Transaction Advisory Services Inc.	11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1,	Taiwan
162	Asia-Pacific	EY ACS Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok,	Thailand
163	Asia-Pacific	EY Corporate Advisory Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok,	Thailand
164	Asia-Pacific	EY Corporate Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok,	Thailand
165	Asia-Pacific	EY Office Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok,	Thailand
166	Asia-Pacific	Ernst & Young (Cambodia) Ltd	5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chey	Cambodia
167	Asia-Pacific	Ernst & Young Lao Limited	Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao,PDR, Lao People's Democratic Republic	Lao People's Democratic
168	Asia-Pacific	Ernst & Young Law Vietnam Limited Liability Company	Level 28, Unit 2, Bitexco Financial Tower, 2 Hai Trieu Street, Ben Nghe Ward , District 1, Ho Chi	Vietnam
169	Asia-Pacific	Ernst & Young Vietnam Limited	Bitexco Financial Tower, 28th Floor, 2 Hai Trieu Street, District 1, Ho Chi Minh city, Vietnam	Vietnam
170	Asia-Pacific	EY Vietnam Cybersecurity Services Company Limited	No. 2, Hai Trieu Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam	Vietnam
171	EMEIA	"Ernst & Young Albania" sh.p.k.	Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania	Albania
172	EMEIA	Contrast Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
173	EMEIA	Dr. Hock Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
174	EMEIA	Ernst & Young Advisory Services GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
175	EMEIA	Ernst & Young Corporate Finance GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
176	EMEIA	Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
177	EMEIA	Ernst & Young Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
178	EMEIA	Ernst & Young Wirtschaftspruefungsgesellschaft mbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
179	EMEIA	Ernst & Young	P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama,	Bahrain
180	EMEIA	Ernst & Young	P.O. Box 164, Burj Al Gassar, 24th Floor, Majlis Al Taawon Street, West Bay, Doha, Qatar	Qatar
181	EMEIA	Ernst & Young Consulting W.L.L.	P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama,	Bahrain
182	EMEIA	Ernst & Young Corporate Finance W.L.L.	P.O. Box 140, 14th Floor, The Tower ,Bahrain Commercial Complex, Manama, Bahrain	Bahrain
183	EMEIA	Ernst & Young for Systems and Programming W.L.L.	Riyadh, Olaya District, Olaya Main Road, P.O. Box 18366, 11415, Saudi Arabia	Saudi Arabia
184	EMEIA	Ernst & Young for Systems and Programming W.L.L.	P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama,	Bahrain
185	EMEIA	Ernst & Young Middle East	P O Box 136, Abu Dhabi, United Arab Emirates	United Arab Emirates
186	EMEIA	Ernst & Young Middle East	Al Mansoor Area, Al Ameerat Street, Erbil, Iraq	Iraq
187	EMEIA	Ernst & Young Middle East	Level 28, Al Attar Business Tower, Sheikh Zayed Road, Dubai, P.O. BOX 9267, United Arab Emirates	United Arab Emirates
188	EMEIA	Ernst & Young Middle East	P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama,	Bahrain
189	EMEIA	Ernst & Young Middle East	P.O Box 30595, 5 Shafiee Street, Opposite Akram Mosque, Villat Sharqieh-Mazzeh, Damascus, Syrian	Syrian Arab Republic
190	EMEIA	Ernst & Young Training Centre	P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama,	Bahrain
191	EMEIA	EY Consulting L.L.C.	28th Floor, Al Saqr Business Tower, Sheikh Zayed Road, Dubai, Dubai, P.O.BOX 9267, United Arab	United Arab Emirates
192	EMEIA	A. Qasem & Co.	A. Qasem & Co., Chartered Accountants, Gulshan Pink City, Suites #01-03 (Level 7), Plot #15,, Road	Bangladesh
193	EMEIA	Ernst & Young Legal Services LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
194	EMEIA	Ernst & Young LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
195	EMEIA	Ernst & Young Accountancy & Tax Services CVBA	Moutstraat 54, 9000 Gent, Belgium	Belgium

EY Member Firms and Affiliates at 05 January 2018 - ICAEW Audit Regulation 2.12

	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
196	EMEIA	Ernst & Young Accountants BCVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
197	EMEIA	Ernst & Young Advisory Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
198	EMEIA	Ernst & Young Assurance Services BCVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
199	EMEIA	Ernst & Young Bedrijfsrevisoren B.C.V.B.A	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
200	EMEIA	Ernst & Young Fiduciaire BCVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
201	EMEIA	Ernst & Young Representation BCVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
202	EMEIA	Ernst & Young Special Business Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
203	EMEIA	Ernst & Young Tax Consultants BCVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
204	EMEIA	EY Cognistreamer NV	Engelse Wandeling 2 - K10, 8500 Kortrijk, Belgium	Belgium
205	EMEIA	Audit Company "Ernst & Young" d.o.o. Sarajevo	Fra Andela Zvizdovica 1, Sarajevo, Bosnia and Herzegovina, 71 000, Bosnia and Herzegovina	Bosnia and Herzegovina
206	EMEIA	Ernst & Young	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana	Botswana
207	EMEIA	Ernst & Young Advisory Services (Pty) Limited	Plot 134, Independence Avenue, Times Square, Gaborone, Botswana	Botswana
208	EMEIA	Ernst & Young Management Services (Pty) Ltd	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana	Botswana
209	EMEIA	"Ernst & Young" Law Partnership	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
210	EMEIA	Ernst & Young Audit OOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
211	EMEIA	Ernst & Young Bulgaria EOOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
212	EMEIA	Ernst & Young Cameroon Sarl	1602 Bd de la Liberte, Douala, Cameroon	Cameroon
213	EMEIA	Cabinet Henri Ernst & Young Tchad	Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad	Chad
214	EMEIA	Ernst & Young Tchad Juridique et Fiscal S.A.	Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad	Chad
215	EMEIA	Ernst & Young SA	Immeuble CFAO, Boulevard Denis Sassou Nguesso, BP 84, RCCM Brazzaville, Brazzaville, NO 01 B	Congo
216	EMEIA	FFA Juridique & Fiscale SA	Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo	Congo
217	EMEIA	Ernst & Young RDC Sarl	9 Avenue du Port, 3e etage Immeuble Les Palmiers, (en Face de CCT), Kinshasa, Congo, The Democratic	Congo, The Democratic
218	EMEIA	EY Audit SARL	2eme Etage, Immeuble Modern Paradise, Avenue Flambeau, Gombe, Kinshasa, 8225, Congo, The	Congo, The Democratic
219	EMEIA	Ernst & Young d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
220	EMEIA	Ernst & Young Savjetovanje d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
221	EMEIA	Ernst & Young Cyprus Limited	6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus	Cyprus
222	EMEIA	P. TZIONGOUROS & ASSOCIATES LLC	Stasinou, 6, Jean Nouvel Tower, 4th floor, Flat/Office 401, Nicosia, 1060, Cyprus	Cyprus
223	EMEIA	Prountzos & Prountzos LLC	36, Agias Elenis Street, Galaxias Building, Block B, 6th floor, Office 602, Nicosia, 1061, Cyprus	Cyprus
224	EMEIA	E & Y Valuations s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
225	EMEIA	Ernst & Young Audit, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
226	EMEIA	Ernst & Young, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
227	EMEIA	Weinhold Legal, v.o.s. advokátní kancelář	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
228	EMEIA	18/6 1992 Statsautoriseret Revisionsaktieselskab	Osvald Helmuhs Vej 4, Postboks 250, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
229	EMEIA	Ernst & Young Godkendt Revisionspartsselskab	Osvald Helmuhs Vej 4, Postboks 250, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
230	EMEIA	EY Grønland Statsautoriseret Revisionsanpartsselskab	Osvald Helmuhs Vej 4, Postboks 250, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
231	EMEIA	EY Net Source A/S	Osvald Helmuhs Vej 4, Postboks 250, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
232	EMEIA	Allied for Accounting and Auditing	Ring Road Zone, # 10 A Rama Tower, El Kattamaya, Egypt	Egypt
233	EMEIA	Ernst & Young Corporate Finance	Ring Road Zone, # 10 A Rama Tower, El Kattamaya, Egypt	Egypt
234	EMEIA	Ernst & Young E.E.Y (L.L.C)	Ring Road Zone, # 10 A Rama Tower, El Kattamaya, Egypt	Egypt

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	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
235	EMEIA	Ernst & Young Baltic AS	Ravala 4, Tallinn, 10143, Estonia	Estonia
236	EMEIA	Ernst & Young Oy	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland	Finland
237	EMEIA	Artois Audit	1-2 Place des Saisons, Courbevoie, 92400, Paris La Défense 1, France	France
238	EMEIA	Audit Consulting Partners	145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria	Algeria
239	EMEIA	Auditex	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
240	EMEIA	Barbier Frinault & Associes	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
241	EMEIA	Conseil Audit & Synthese	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
242	EMEIA	Ernst & Young Advisory	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
243	EMEIA	Ernst & Young Advisory Algérie	Algerian Business Center, Pin Maritime, El Mohammadia, Alger, Algeria	Algeria
244	EMEIA	Ernst & Young Atlantique	3, rue Emile Masson, 44000 Nantes, France	France
245	EMEIA	Ernst & Young Audit	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
246	EMEIA	Ernst & Young Audit Conseil & Associes - "E&Y A.C.A."	7 Rue de l'Industrie, Immeuble Le Mercator, Monaco	Monaco
247	EMEIA	Ernst & Young et Associes	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
248	EMEIA	Ernst & Young et Autres	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
249	EMEIA	Ernst & Young Société d'Avocats SELAS	1-2, , Place des Saisons - 92400, Courbevoie, Paris La Défense 1, France	France
250	EMEIA	EY Experts Associés	1/2 Place des Saisons, Courbevoie, 92400, Paris La Défense 1, France	France
251	EMEIA	EY VENTURY Avocats	30/100 rue Albert Caquot, Espace Berlioz, 06410 Biot, France	France
252	EMEIA	Picarte et Associes	1-2, place des Saisons, 92400 Courbevoie, Paris La Défense 1, France	France
253	EMEIA	Ricol Lasteyrie Corporate Finance	2 Avenue Hoche - 75008 PARIS, France	France
254	EMEIA	Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Equatorial Guinea
255	EMEIA	Ernst & Young	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon	Gabon
256	EMEIA	FFA Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Equatorial Guinea
257	EMEIA	FFA Juridique et Fiscale	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon	Gabon
258	EMEIA	EY Georgia LLC	Kote Abkhazi Street 44, Tbilisi, 0105, Georgia	Georgia
259	EMEIA	Berlin School of Digital Business GmbH	Ackerstraße 14/15,, 10115 Berlin, Berlin, Germany	Germany
260	EMEIA	Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Flughafenstraße 61, 70629, Stuttgart, Baden-Württemberg, Germany	Germany
261	EMEIA	Ernst & Young Law GmbH Rechtsanwalts-gesellschaft	Flughafenstraße 61, 70629, Stuttgart, Baden-Württemberg, Germany	Germany
262	EMEIA	Ernst & Young Real Estate GmbH	Mergenthalerallee 3 - 5, 65760, Eschborn, Germany	Germany
263	EMEIA	Ernst & Young Retail Services GmbH	Mergenthalerallee 3-5, 65760, Eschborn, Germany	Germany
264	EMEIA	etventure Corporate Innovation GmbH	Ackerstraße 14/15,, 10115 Berlin, Berlin, Germany	Germany
265	EMEIA	etventure GmbH	Ackerstraße 14/15,, 10115 Berlin, Berlin, Germany	Germany
266	EMEIA	etventure Seed Investments GmbH	Prannerstraße 10, Munchen, 80333, Germany, Germany	Germany
267	EMEIA	etventure Startup Hub GmbH	Ackerstraße 14/15,, 10115 Berlin, Berlin, Germany	Germany
268	EMEIA	EY Business Services GmbH	Flughafenstraße 61, 70629, Stuttgart, Baden-Württemberg, Germany	Germany
269	EMEIA	EY Innovalue Management Advisors GmbH	Heimhuder Straße 69, 20148, Hamburg, Germany	Germany
270	EMEIA	EY Strategieberatung GmbH	Flughafenstraße 61, 70629, Stuttgart, Baden-Württemberg, Germany	Germany
271	EMEIA	EY-Parthenon GmbH	Neuer Zollhof 1, 40221, Dusseldorf.	Germany
272	EMEIA	Innovalue Management Advisors Ltd	3 More London Riverside, London, SE1 2RE, United Kingdom	United Kingdom
273	EMEIA	Kivala-HR Deutschland GmbH	Brosweg 16, , 45239 Essen, Germany	Germany

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	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
274	EMEIA	Ernst & Young Advisory Services Limited	G15, White Avenue, Airport Residential Area, Airport, Accra, P. O. BOX KA 160, Ghana	Ghana
275	EMEIA	Ernst & Young Chartered Accountants	G15, White Avenue, Airport Residential Area, Airport, Accra, KA 16009, Ghana	Ghana
276	EMEIA	EY Limited	PO Box 191, Regal House, Queensway, Gibraltar	Gibraltar
277	EMEIA	Ernst & Young (Hellas) Certified Auditors Accountants SA	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
278	EMEIA	Ernst & Young Societe Anonyme for the Provision of Advisory Services	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
279	EMEIA	Platis - Anastasiadis & Partners Law Partnership	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
280	EMEIA	FFA-Conseils	BP 1762, Conakry, Guinea	Guinea
281	EMEIA	Fiduciaire France Afrique "FFA"	BP 1762, Conakry, Guinea	Guinea
282	EMEIA	Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
283	EMEIA	Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
284	EMEIA	Vámosi-Nagy Ernst and Young Ügyvédi Iroda	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
285	EMEIA	Ernst & Young ehf	Borgartún 30, 105, Reykjavik, Iceland	Iceland
286	EMEIA	Ernst & Young Advisory Services Bangladesh Limited	Gulshan Pink City, Level 7, Plot # 15, Road # 103, Suites # 6/A, Block- CEN (C), Gulshan Avenue, ,	Bangladesh
287	EMEIA	Ernst & Young Associates LLP	6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New	India
288	EMEIA	Ernst & Young LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
289	EMEIA	Ernst & Young Merchant Banking Services Private Limited	14th, The Ruby, 29 Senapati Bapat Marg, Dadar (W), Mumbai, 400028, India	India
290	EMEIA	EY Actuarial Services LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
291	EMEIA	EY Restructuring LLP	22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India	India
292	EMEIA	PDS Legal	14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India	India
293	EMEIA	S R B A & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
294	EMEIA	S R B C & Associates LLP	22nd Camac Street, Block B, 3rd Floor, West Bengal, India	India
295	EMEIA	S R B C & Co LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
296	EMEIA	S.R. Batliboi & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
297	EMEIA	S.R. Batliboi & Co. LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
298	EMEIA	S.V. Ghatalia & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
299	EMEIA	Mustafa Fouad Abbas & Co for Auditing	P. O. Box 6013, Flat 15, Building 48, Street 12, Al-Mansour, DISTRT 609, Iraq	Iraq
300	EMEIA	DKM Economic Consultants Ltd	6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, Ireland	Ireland
301	EMEIA	Ernst & Young Business Advisors	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
302	EMEIA	Ernst & Young Business Advisory Services	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
303	EMEIA	Ernst & Young Chartered Accountants	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
304	EMEIA	Ernst & Young LLC	Rose House, 51-59 Circular Road, Douglas, Isle of Man, IM1 1AZ	Isle of Man
305	EMEIA	Applix S.r.l.	Via Meravigli 14, 20123, Milano, Italy, Italy	Italy
306	EMEIA	AXTERIA S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
307	EMEIA	D.A.W. S.R.L.	22/A, Via Varallo no, 10153, Turin (TO), Italy	Italy
308	EMEIA	DGT MEDIA S.R.L.	22/A, Via Varallo no, 10153, Turin (TO), Italy	Italy
309	EMEIA	DGT NEXT S.R.L.	22/A, Via Varallo no, 10153, Turin (TO), Italy	Italy
310	EMEIA	Ernst & Young Business School S.r.l	Via Po, 28, Roma, 00198	Italy
311	EMEIA	Ernst & Young Financial-Business Advisors S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
312	EMEIA	Ernst & Young S.p.A	Via Po, 32, Roma, 00198	Italy

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	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
313	EMEIA	In Evidence S.R.L.	10153 Turin (TO), Via Varallo No. 22/A, Italy	Italy
314	EMEIA	Italian Brand Group S.R.L.	10153 Turin (TO), Via Varallo No. 22/A, Italy	Italy
315	EMEIA	Studio Legale Tributario	Via Meravigli 14, Milano, 20123, Italy	Italy
316	EMEIA	Xorovo S.r.l.	Via Cornalias n. 24, 09121, Cagliari, Italy, Italy	Italy
317	EMEIA	Ernst & Young	5 Avenue Marchand, Abidjan, 01 BP 2715 , Cote D'Ivoire	Ivory Coast
318	EMEIA	EY Advisory & Transaction Services	Abidjan, Plateau 5, Avenue Marchand, Immeuble Neuilly, Côte d'Ivoire, Ivory Coast	Ivory Coast
319	EMEIA	Fiduciaire France Afrique	5 avenue Marchand, 01 BP 2715, Abidjan, Côte d'Ivoire	Ivory Coast
320	EMEIA	Ernst & Young	King Abdullah , Il street, Building no. 300 , P.O.Box 1140, Amman, 11118, Jordan	Jordan
321	EMEIA	Ernst & Young Jordan for Financial Consultancy	King Abdullah , Il street, Building no. 300 , P.O.Box 1140,Amman, 11118, Jordan	Jordan
322	EMEIA	Ernst & Young Advisory LLP	Esentai Tower, 77/7, Al-Farabi Avenue , Almaty, 050060, Kazakhstan	Kazakhstan
323	EMEIA	Ernst & Young Audit LLC	191 Abdrakhmanova Str., Bishkek, 720011, Kyrgyzstan	Kyrgyzstan
324	EMEIA	Ernst & Young Business Advisory Services Limited Liability Partnership	Al-Farabi ave., 77/7, Essentai Esentai Tower, Almaty, 050060, Kazakhstan	Kazakhstan
325	EMEIA	Ernst & Young Kazakhstan LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
326	EMEIA	Ernst & Young LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
327	EMEIA	Ernst & Young LLP	Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000, Kenya	Kenya
328	EMEIA	Ernst & Young (Al-Aiban, Al-Osaimi & Partners)	Baitak Tower, 18th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait	Kuwait
329	EMEIA	Ernst & Young Consultancy / Ahmed Al Aiban & Partner / with Limited Liability WLL	Baitak Tower, 8th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait	Kuwait
330	EMEIA	SIA Ernst & Young Baltic	Muitas St. 1A, Riga, LV-1010, Latvia	Latvia
331	EMEIA	Ernst & Young P.C.C.	P O Box 11-1639, Commerce & Finance Bldg, 1st Floor, Kantari, Beirut, Lebanon	Lebanon
332	EMEIA	Almutadamin for Accounting and Auditing and Financial and Administrative Services LLC	Bashir Al-Ibrahimi St, Al-Dahra , Tripoli, Libya	Libya
333	EMEIA	Ernst & Young and Partners for Financial Services - Joint Company with Limited Liability	Ernst & Young Building, Bashir Al-Ibrahimi St. Al-Dahra, Tripoli, P.O.BOX 91873, Libyan Arab	Libya
334	EMEIA	UAB Ernst & Young Baltic	Subaciaus St. 7, Vilnius, LT-01302, Lithuania	Lithuania
335	EMEIA	Compagnie de Revision S.A.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
336	EMEIA	Ernst & Young Business Advisory Services S.a.r.l.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
337	EMEIA	Ernst & Young S.A.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
338	EMEIA	Ernst & Young Tax Advisory Services S.a.r.l.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
339	EMEIA	"Ernst & Young Certified Auditors Ltd. Kosovo" SHPK	Str Pashko Vasa 16/7, Prishtina, Territory of Kosovo, Serbia, Republic of	Serbia
340	EMEIA	Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch (Tirana)	Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania	Albania
341	EMEIA	Ernst & Young Services DOOEL - Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	Macedonia, the former Yugoslav
342	EMEIA	Ernst & Young-Certified Auditors DOO - Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	Macedonia, the former Yugoslav
343	EMEIA	Ernst & Young	Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi	Malawi
344	EMEIA	Ernst & Young Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
345	EMEIA	Ernst & Young Malta Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
346	EMEIA	Ernst & Young Managed Services Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751, Malta	Malta
347	EMEIA	Ernst & Young	9th floor, Tower 1, NeXTeracom, , Cybercity, Ebene, Mauritius	Mauritius
348	EMEIA	Ernst & Young (Seychelles)	2nd Floor, Pirates Arms Building, Independence Avenue, PO Box 1289, Victoria, Mahe, Seychelles	Seychelles
349	EMEIA	Ernst & Young Audit	Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar	Madagascar
350	EMEIA	Ernst & Young Ltd	9th floor, Tower 1, NeXTeracom, Cybercity, Ebene, Mauritius	Mauritius
351	EMEIA	Ernst & Young SARL	Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar	Madagascar

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352	EMEIA	Ernst & Young SRL	51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of	Moldova, Republic of
353	EMEIA	Ernst & Young et Associés Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
354	EMEIA	Ernst & Young Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
355	EMEIA	Ernst & Young, Limitada	Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique	Mozambique
356	EMEIA	Ernst & Young Namibia	Cnr Otto Nitche Str & Maritz Str, Klein Windhoek, Windhoek, Namibia	Namibia
357	EMEIA	Centre B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
358	EMEIA	CFORS B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
359	EMEIA	Ernst & Young Accountants LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
360	EMEIA	Ernst & Young Actuarissen B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
361	EMEIA	Ernst & Young Belastingadviseurs LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
362	EMEIA	Ernst & Young Certifypoint B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
363	EMEIA	Ernst & Young Real Estate Advisory Services B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
364	EMEIA	Ernst & Young VAT Rep B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
365	EMEIA	EY Montesquieu Finance B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
366	EMEIA	EY Montesquieu Institutional Risk Management B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
367	EMEIA	Parthenon-EY B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
368	EMEIA	Stichting Ernst & Young Foundation	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
369	EMEIA	Ernst & Young	Ernst & Young Nigeria, 2a Bayo Kuku rd Ikoyi, P.O.Box 2442 Marina, Lagos, Nigeria	Nigeria
370	EMEIA	Ernst & Young Advokatfirma AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway
371	EMEIA	Ernst & Young AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, NO-0051 OSLO, Norway	Norway
372	EMEIA	Ernst & Young Value Added Tax Services AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway
373	EMEIA	Ernst & Young LLC	PO Box 1750, Al Qurm, Muscat, 112, Oman	Oman
374	EMEIA	EY Ford Rhodes	House # 10 - 11, Street - 2, Shirpoor Road, Kabul, Afghanistan	Afghanistan
375	EMEIA	EY Ford Rhodes	Room 601, Progressive Plaza, Beaumont Road, Karachi, 75530, Pakistan	Pakistan
376	EMEIA	Ernst & Young	Ramallah - Al Masyoun - Padico House Bldg - 7 th floor, PO.BOX 1373, Palestinian Authority	Palestinian Authority
377	EMEIA	"Ernst & Young Law Talasiewicz, Zakrzewska i Wspólnicy spółka komandytowa"	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
378	EMEIA	"Ernst & Young Usługi Księgowe" spółka z ograniczoną odpowiedzialnością	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
379	EMEIA	Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
380	EMEIA	Ernst & Young Doradztwo Podatkowe spółka z ograniczoną odpowiedzialnością	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
381	EMEIA	Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business spółka	Al. Armii Ludowej 26, 00-609 Warsaw, Poland	Poland
382	EMEIA	Ernst & Young spółka z ograniczoną odpowiedzialnością Business Advisory spółka	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
383	EMEIA	Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
384	EMEIA	EY Crowdsourcing spółka z ograniczoną odpowiedzialnością	Burakowska 5/7, 01-066 Warsaw, Poland	Poland
385	EMEIA	Ernst & Young Angola, Limitada	Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda, Angola	Angola
386	EMEIA	Ernst & Young Audit & Associados - SROC, S.A.	Avenida da República, 90, 6 Andar, 1600-206, Lisbon, Portugal	Portugal
387	EMEIA	Ernst & Young S.A.	Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal	Portugal
388	EMEIA	EY MANAGED SERVICES, LDA	Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal	Portugal
389	EMEIA	Ricardo Reigada Pereira - Sociedade de Advogados, SP, RL	Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal	Portugal
390	EMEIA	"Radu & Asociatii" SPRL	15-17 Ion Mihalache Bvd., Bucharest Tower Centre Building, 20th floor, 1st district, Bucharest,	Romania

EY Member Firms and Affiliates at 05 January 2018 - ICAEW Audit Regulation 2.12

	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
391	EMEIA	Ernst & Young Assurance Services S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 21, sector 1, Bucharest,	Romania
392	EMEIA	Ernst & Young S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 19, sector 1, Bucharest,	Romania
393	EMEIA	Ernst & Young Service S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 18, sector 1, Bucharest,	Romania
394	EMEIA	Ernst & Young (CIS) B.V.	Hoogoorddreef 15, 1101 BA, 11063, Amsterdam, Netherlands	Netherlands
395	EMEIA	Ernst & Young (CIS) B.V.	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russia	Russian Federation
396	EMEIA	Ernst & Young (CIS) B.V.	White Nights Business Center, Malaya Morskaya Street, 23, 190000, St. Petersburg, Russia	Russian Federation
397	EMEIA	Ernst & Young Business Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russia	Russian Federation
398	EMEIA	Ernst & Young CJSC	1 Northern Avenue, Office 27, Yerevan, 0001, Armenia	Armenia
399	EMEIA	Ernst & Young Holdings (CIS) B.V.	153 Neftchilar avenue, Port Baku Towers Business Centre, South Tower (block A), 9th floor, Baku,	Azerbaijan
400	EMEIA	Ernst & Young IT Limited Liability Company	Sadovnicheskaya Nab., 77, bld. 1, Russia, 115035 Moscow, Russian Federation	Russian Federation
401	EMEIA	Ernst & Young LLC	Spartakovskaya street, 6, Kazan, 420107, Republic of Tatarstan, Russian Federation	Russian Federation
402	EMEIA	Ernst & Young LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russia	Russian Federation
403	EMEIA	Ernst & Young Valuation and Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russia	Russian Federation
404	EMEIA	Ernst & Young Vneshaudit LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russia	Russian Federation
405	EMEIA	EY Academy of Business Limited Liability Company	Sadovnicheskaya Str., 82, bld. 2, Moscow, 115035, Russian Federation	Russian Federation
406	EMEIA	Ernst & Young Rwanda Limited	Avenue de la Paix, B P 3638, Kigali, Rwanda	Rwanda
407	EMEIA	Ernst & Young & Co (Public Accountants)	4th Floor, Al Nakheel Centre, Palestine Street, Jeddah, KSA, Saudi Arabia	Saudi Arabia
408	EMEIA	Ernst & Young Entrepreneurs Conseil	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
409	EMEIA	Fiduciaire France Afrique - "FFA"	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
410	EMEIA	Racine SA	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
411	EMEIA	Babic & Cosovic Law Partnership Belgrade	3, Spanskih Boraca Street, Belgrade - New Belgrade, 11070, Serbia	Serbia
412	EMEIA	Ernst & Young d.o.o. Beograd	Španskih boraca 3, Novi Beograd, 11070, Serbia, Republic of	Serbia
413	EMEIA	Ernst & Young Montenegro d.o.o.	Stanka Dragojevic bb., (building Universal Capital bank AD, Podgorica), Podgorica, Montenegro	Montenegro
414	EMEIA	Ernst & Young Financial Advisory, s.r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
415	EMEIA	Ernst & Young Law s.r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
416	EMEIA	Ernst & Young Law s.r.o. Podružnica Zagreb	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
417	EMEIA	Ernst & Young Slovakia, spol. s r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
418	EMEIA	Ernst & Young, s. r. o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
419	EMEIA	ERNST & YOUNG d.o.o.	Dunajska cesta 111, 1000 Ljubljana, Slovenia	Slovenia
420	EMEIA	ERNST & YOUNG Svetovanje, d.o.o.	Dunajska cesta 111, 1000 Ljubljana, Slovenia	Slovenia
421	EMEIA	Ernst & Young Advisory Services Proprietary Limited	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
422	EMEIA	Ernst & Young Incorporated	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
423	EMEIA	Ernst and Young IZAZI Proprietary Limited	102 Rivonia Road, Sandton, Johannesburg, 2196	South Africa
424	EMEIA	ATD AUDITORES SECTOR PÚBLICO, S.L.U	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
425	EMEIA	Ernst & Young Abogados, S.L.P.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
426	EMEIA	Ernst & Young España, S.A.U.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
427	EMEIA	Ernst & Young Servicios Corporativos, S.L.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
428	EMEIA	Ernst & Young, S.L.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
429	EMEIA	Ernst & Young AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden

EY Member Firms and Affiliates at 05 January 2018 - ICAEW Audit Regulation 2.12

	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
430	EMEIA	Ernst & Young Corporate Finance AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden
431	EMEIA	EY Law AB	P.O. Box 3455, Jakobsbergsgatan 24, 103 69, Stockholm, Sweden	Sweden
432	EMEIA	Ernst & Young AG	Marktgass 21, 9490 Vaduz, Liechtenstein	Liechtenstein
433	EMEIA	Ernst & Young AG	Aeschengraben 9, 4051 Basel	Switzerland
434	EMEIA	Husrieh & Associates Ernst & Young Syria LLC	5th Floor - Rouyaa 4 , - 8th Gate - Yafoor , - Damascus - Syria - Tel. No.: 3944000, Syrian Arab	Syrian Arab Republic
435	EMEIA	Ernst & Young	Tanhouse Tower, 34/1 Ursino South, New Bagamoyo Road, P.O. Box 2475, Dar es Salaam,	Tanzania, United Republic of
436	EMEIA	AMC Ernst & Young	EY Building, Boulevard de la Terre, Centre Urbain Nord, Tunis, 1003, Tunisia	Tunisia
437	EMEIA	Bey Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariyer/Istanbul, 34398, Turkey	Turkey
438	EMEIA	Ernst & Young Kurumsal Finansman Danismanlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi, No:27, Daire:58-60 Kat:4-5 , Sariyer/Istanbul , 34398,	Turkey
439	EMEIA	Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 54-57-59, Kat: 2-3-4, Sariyer/Istanbul,	Turkey
440	EMEIA	Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 52-53-56, Kat: 1-3, Sariyer/Istanbul, 34398,	Turkey
441	EMEIA	Ernst & Young	Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215, Kampala,	Uganda
442	EMEIA	Ernst & Young Audit Services LLC	Khreschatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
443	EMEIA	Ernst & Young LLC	Kreshchatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
444	EMEIA	EY Legal Services LLC	Khreshchatyk Street. 19A, KYIV , 01001, Ukraine	Ukraine
445	EMEIA	Ernst & Young Corporate Finance Limited	Unit 4, DIFC - Currency House, 3rd Floor, Dubai, United Arab Emirates	United Arab Emirates
446	EMEIA	EY Human Capital Services LLC	5th Floor, Al Attar Business Towers, Sheikh Zayed Road, Dubai, 9267, United Arab Emirates	United Arab Emirates
447	EMEIA	Ernst & Young Europe LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
448	EMEIA	Ernst & Young Limited	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
449	EMEIA	Ernst & Young LLP	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
450	EMEIA	EY Greenwich Advisory Services Limited	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
451	EMEIA	EY-Seren Limited	55-57, Rivington Street, London, EC2A 3QA, United Kingdom	United Kingdom
452	EMEIA	Seren Partners Limited	55-57, Rivington Street, London, EC2A 3QA, United Kingdom	United Kingdom
453	EMEIA	Webabacus Limited	55-57, Rivington Street, London, EC2A 3QA, United Kingdom	United Kingdom
454	EMEIA	Ernst & Young LLC	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan	Uzbekistan
455	EMEIA	Ernst & Young Valuation LLC	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan	Uzbekistan
456	EMEIA	Ernst & Young	Development House, First Floor, Cnr. Katondo Street/ Cha Cha Cha Road, PO Box 32385, Lusaka,	Zambia
457	EMEIA	Ernst & Young Advisory Services Limited	Trinity Office Park, Stand 16806, Unit 9, 10, Alick Nkhata Road, Lusaka, P O BOX 35483, Zambia	Zambia
458	EMEIA	Ernst & Young	Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O. BOX 702, Zimbabwe	Zimbabwe
459	EMEIA	Ernst & Young Advisory Services (Private) Limited	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare P.O. Box 702, Zimbabwe	Zimbabwe
460	EMEIA	Ernst & Young Associates (Pvt) Ltd	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare, Zimbabwe	Zimbabwe
461	Japan	Ernst & Young Advisory Co., Ltd.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6029, Japan	Japan
462	Japan	Ernst & Young Financial Services Advisory Co., Ltd.	Hibiya Kokusai Bldg., 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo, 100-0011, Japan	Japan
463	Japan	Ernst & Young Institute Co., Ltd.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6031, Japan	Japan
464	Japan	Ernst & Young Real Estate Advisors Co., Ltd	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan
465	Japan	Ernst & Young Shin Nihon Public Affairs Co., Ltd.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6033, Japan	Japan
466	Japan	Ernst & Young ShinNihon Creation Co., Ltd.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan
467	Japan	Ernst & Young ShinNihon LLC	Hibiya Kokusai Building, 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo, 100-0011, Japan	Japan
468	Japan	Ernst & Young Solutions Co., Ltd.	Hibiya Kokusai Building, 2-2-3 , Uchisaiwai-cho, Chiyoda-ku, , Tokyo, 100-0011, Japan	Japan

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	EY Area	Entity Name	Registered Office address	Jurisdiction of Incorporation
469	Japan	Ernst & Young Sustainability Co., Ltd.	Hibiya Kokusai Bldg, 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo, 100-0011, Japan	Japan
470	Japan	Ernst & Young Tax Co.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan
471	Japan	Ernst & Young Transaction Advisory Services Co., Ltd.	3-2-5 Kasumigaseki, , Chiyoda-ku, Tokyo, 100-6027, Japan	Japan
472	Japan	EY Law Co.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6027, Japan	Japan
473	Japan	EYACC Holdings GK	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan