



# Transparency Report 2010

Ernst & Young Greece

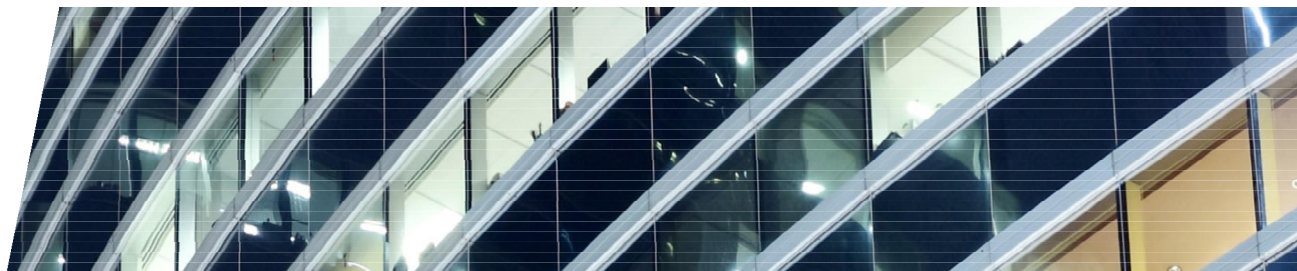
# Transparency Report 2010

## Ernst & Young Greece

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# Country Managing Partner's letter



At Ernst & Young, we firmly believe the audit profession plays a vital role in promoting the transparency that underpins confidence in the world's capital markets and drives economic growth. We have welcomed the independent oversight that auditors have faced globally over the past decade, because we believe it has helped to further improve the quality of our work, and auditors have become more transparent to all of our stakeholders.

As part of our profession's move to greater transparency, the European Union's 8th Company Law Directive and Greek Law 3693/2008 require Greek statutory auditors of Public Interest Entities to publish annual transparency reports disclosing certain information. This is a requirement that we have also embraced.

The Ernst & Young (Hellas) Certified Auditors Accountants Societe Anonyme Transparency Report 2010 complies with the Directive and Greek Law 3693/2008, and covers the calendar year ended 31 December 2010.

At Ernst & Young (Hellas) Certified Auditors Accountants Societe Anonyme we welcome the opportunity to provide this insight into our organization and are certain that you will find it both useful and interesting.

A handwritten signature in blue ink, appearing to read 'P. Papazoglou', is centered on a white background. The signature is fluid and cursive.

Panagiotis Papazoglou

Country Managing Partner

Ernst & Young (Hellas) Certified Auditors Accountants Societe Anonyme

Athens, 31 March 2011

# Legal structure, ownership and governance

Ernst & Young (Hellas) Certified Auditors Accountants Societe Anonyme' with the distinctive title "Ernst & Young" [hereinafter "Ernst & Young (Hellas)"] was incorporated as a Greek Societe Anonyme on 7 December 1990. Its registered seat is located in Metamorfofi Attica, address: 11th km National Road, Athens-Lamia.

Ernst & Young (Hellas) is registered in the registries of the Prefecture of Athens, Eastern Section under the registration number: 23013/01/B/90/394/(2002).

The company is registered in the Body of Certified Auditors Accountants of Greece with registration number 107.

Ernst & Young (Hellas) is a member firm of Ernst & Young Global Limited (hereafter "EYG" or "Global").

Apart from Ernst & Young (Hellas) the following entities, which are also members of EYG, have been incorporated according to the provisions of Greek law and operate in Greece:

- ERNST & YOUNG Societe Anonyme for the Provision of Advisory Services with the distinctive title "Ernst & Young Business Advisory Solutions",
- ERNST & YOUNG COMMERCIAL SOCIETE ANONYME FOR THE PROVISION OF ACCOUNTING SERVICES AND ADVICE with the distinctive title "ERNST & YOUNG SERVICES",
- ERNST & YOUNG REGIONAL ACCOUNTING SERVICES SOLE MEMBER LIMITED LIABILITY COMPANY with the distinctive title "Ernst & Young Accounting Sole Member Ltd".

The above entities are not affiliated to Ernst & Young (Hellas) in the meaning of Art. 42e of Greek codified corporate law 2190/1920.

In this report we refer to the above entities as "Ernst & Young Greece", the "Firm" or "we" or "us".

Ernst & Young (Hellas) has established a branch in Salonika, Greece. The branch's address is Polytexniou 4 & N. Limnou-Chapsa Street.

## SHAREHOLDERS

The shares of Ernst & Young (Hellas) are registered, undivided and restricted according to art. 6 of its Articles of Association. The restriction consists of the provision by the shareholders' meeting of the company of its approval prior to any transfer.

The current shareholders of Ernst & Young (Hellas) are the following:

1. The legal entity under the trade name "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED", a company established under the laws of Cyprus, with its registered seat at 36 Vyronos Avenue, Nicosia.

Shareholders of "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED", are the following individuals and legal entities :

- a) the legal entity under the trade name "ERNST & YOUNG EUROPE LLP", a company established under the laws of England and Wales and its registered seat is at Becket House, 1 Lambeth palace Road, London SE1 7EU,
- b) the legal entity "ERNST & YOUNG CEA (SOUTH) HOLDINGS LIMITED" which has been established according to the laws of Cyprus and its registered seat is at Kyriakou Matsi 16, Agioi Omologites, Nicosia, Cyprus and
- c) individuals who hold preference non - voting shares.

More specifically, beneficial owners of the legal entity "ERNST & YOUNG EUROPE LLP " are 2472 individuals and legal entities who are specified in Appendix B attached hereto. The individuals and beneficial owners of the legal entities which participate in the share capital of "ERNST & YOUNG EUROPE LLP" are specified to Appendix C attached hereto.

Shareholders of the legal entity "ERNST & YOUNG CEA (SOUTH) HOLDINGS LIMITED" are the following :  
a) the legal entity "ERNST & YOUNG EUROPE LLP" and b) individuals, who are included in the Appendix D attached hereto.

The Individuals who currently own preference non - voting shares of "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED" are included in the Appendix E attached hereto.

2. The legal entity under the trade name "ERNST & YOUNG CYPRUS LIMITED", a company established under the laws of Cyprus with its registered seat at 36 Vyronos Avenue, Nicosia. Its sole shareholder is "ERNST & YOUNG" a

partnership established under the laws of Cyprus, having its registered offices at 36 Vyronos Avenue, Nicosia the Partners of which are the following :

- a. George Kourris
- b. Andreas Demetriou
- c. Stavros Pantzaris
- d. Neophytos Neophytou
- e. Maarten Koper
- f. Philippos Raptopoulos
- g. Yiannakis Theoklitou
- h. the legal entity under the trade name "ERNST & YOUNG SOUTHEAST EUROPE BUSINESS ADVISORY SERVICES LIMITED", a company established under the laws of Cyprus having its registered seat at 36 Vyronos Avenue, Nicosia the shareholder of which is the legal entity "ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED".

Shareholders of ERNST & YOUNG SOUTHEAST EUROPE PUBLIC LIMITED" are the following:

- a) the legal entity "ERNST & YOUNG EUROPE LLP", a company established under the laws of England and Wales and its registered seat is at Becket House, 1 Lambeth palace Road, London SE1 7EU, The end beneficiaries of ERNST & YOUNG EUROPE LLP" are as mentioned above, specified in appendices B and C attached hereto,
- b) the legal entity "ERNST & YOUNG CEA (SOUTH) HOLDINGS LIMITED" which has been established according to the laws of Cyprus and its registered seat is at Kyriakou Matsi 16, Agioi Omologites, Nicosia, Cyprus. The end beneficial owners of "ERNST & YOUNG CEA (SOUTH) HOLDINGS LIMITED" are, as stated above, specified in Appendix D attached hereto.
- c) Individuals who currently own preference non- voting shares are, as stated above, specified in Appendix E attached hereto.

3. Themistoklis Lianopoulos, son of Emmanouil
4. Sofia Kalomenidou, daughter of Georgios
5. Christos Pelendridis, son of Anastasios
6. Christodoulos Seferis, son of Konstantinos

7. Dimitrios Constantinou, son of Christoforos
8. Stefanos Mitsios, son of Ilias
9. Panagiotis Papazoglou, son of Ioannis-Konstantinos
10. Theodosios Ignatidis, son of Ignatios
11. Ioannis Mistakidis, son of Giorgio's
12. Despoina Xenaki, daughter of Konstantinos
13. Nikolaos Argyrou, son of Antonios
14. Michail Rodakis, son of Nikolaos
15. Leonidas Chantzikonstantis, son of Panayiotis
16. Nikolaos Evangelopoulos, son of Athanasios
17. Christiana Panagidou, daughter of Kostakis
18. Andreas Chantzidamianou, son of Georgios
19. Eric Henri Paul Tourret, son of Roger

## **GOVERNANCE - BOARD OF DIRECTORS**

Various partners at Ernst & Young (Hellas) are charged with management functions for Ernst & Young (Hellas). These partners are responsible for all day to day management activity and for the application of global and area level policy at the country level. Details of the formal/legal governing bodies of Ernst & Young (Hellas) are given below.

The Members of the Board of Directors of Ernst & Young (Hellas) on 31 December 2010 and until present are the following:

1. Panagiotis Papazoglou, son of Ioannis-Konstantinos  
Chairman and Managing Director
2. Christos Pelendridis, son of Anastasios, Vice- Chairman
3. Dimitrios Constantinou, son of Christoforos - Member.

The general management and representation of Ernst & Young (Hellas) before public and private authorities in Greece and abroad is exercised either by the Chairman of the Board and Managing Director, Mr. Panagiotis Papazoglou, who binds the company by his sole signature, or by the company's Vice - Chairman Mr. Christos Pelendridis who also binds the company by his sole signature or by the Member of the company's Board Mr. Dimitrios Constantinou, who also binds the company by his sole signature.

For the handling of any banking arrangements the company's Board decides unanimously and either of the members of the company's Board binds by its sole signature the company for such arrangements. In addition Mr Georgios Toyas son of Christos who is not member of the Board binds the company by his sole signature for the performance of banking arrangements,

The following individuals who are not members of Ernst & Young (Hellas) Board have also powers to represent the company. More specifically, they have the authority, by their sole signature, to bind the company and sign on its behalf auditor's reports and auditor's certificates, invoices, engagement letters, contracts with the company's clients and audit expertise reports:

1. Georgios Anastopoulos son of Anastasios
2. Nikolaos Argyrou son of Antonios
3. Theodosios Ignatidis, son of Ignatios
4. Sofia Kalomenidou, daughter of Georgios
5. Vassileios Kaminaris, son of Georgios

6. Ioannis Pierros son of Antonios
7. Ioannis Psychountakis, son of Alkiviadis
8. Christodoulos Seferis son of Konstantinos
9. Yiannakis Theoklitou, son of Socrates
10. Despoina Xenaki, daughter of Konstantinos
11. Konstantinos Tsekas, son of Socrates
12. Shawn Frost, son of Brent Edward

Ernst & Young (Hellas) has to comply with network requirements outlined in next section, but has the autonomy to adapt the Global policies in order to comply with applicable local professional standards, laws and regulations.

## **SCOPE OF ACTIVITIES OF ERNST & YOUNG (HELLAS)**

The basic activities of Ernst & Young (Hellas), according to its scope (art. 2 of its Articles of Association), are the following:

- the performance of financial and administrative audits and experts services according to the applicable law,
- the provision of advise and services on tax matters and management issues and restructuring of companies,
- the performance of any action which are necessary for the attainment of the above mentioned objects.

## **SUBSEQUENT EVENTS**

No subsequent events exist after 31 December 2010 in legal structure, ownership and governance of Ernst & Young (Hellas) which are not included in this Transparency Report.

# Network arrangements

Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, 141,000 people in over 140 countries are united by shared values and an unwavering commitment to quality. Ernst & Young makes a difference by helping its people, clients and wider communities achieve their potential.

In this report, Ernst & Young refers collectively to the global organization of member firms of Ernst & Young Global Limited (EYG or Global), a UK company limited by guarantee. EYG is the central entity of the Ernst & Young network and coordinates the member firms and cooperation among them. EYG does not provide services to clients. Its objectives include the promotion of the provision by its member firms of seamless, consistent, high-quality client service, worldwide. Each member firm is a legally distinct entity. The member firms' obligations and responsibilities are governed by the regulations of EYG and various other agreements.

The member firms are grouped into four geographic Areas: Americas, Asia-Pacific, EMEIA (Europe, Middle East, India and Africa) and Japan. The Areas comprise a number of Sub-Areas, which are composed of member firms or sections of those firms.

Ernst & Young Greece is part of EMEIA, which comprises member firms in 90 countries. Within the EMEIA Area, there are 12 Sub-Areas. Ernst & Young Greece is part of the Central and South East (CSE) Sub-Area.

The structure of the global organization reflects the principles that governance and management roles be separated and that Ernst & Young as a global organization has one shared strategy.

EYG's principal global bodies include:

## **Global Advisory Council**

The Global Advisory Council is the main advisory body of the global Ernst & Young organization. It comprises a number of member-firm partner-level professionals (referred to as "partners") drawn from across the four Areas and, to facilitate stakeholder dialogue, will include independent non-executive representatives ("INEs"). The partners, who otherwise do not hold senior management roles, are elected by their peers for a three - year term, with provisions for one successive re - appointment. The INEs are nominated by a dedicated committee. The Global Advisory Council advises EYG and Ernst & Young on policies, strategies, and the public interest aspects of their decision making. The approval of the Global Advisory Council is required for a number of significant matters that could affect Ernst & Young.

## **Global Executive**

The Global Executive brings together the leadership of Ernst & Young functions, services and geographies. It is chaired by the Chairman and Chief Executive Officer of EYG, and includes its Chief Operating Officer; the Area Managing Partners; the global functional leaders – the Global Managing Partners of People, Markets, Quality & Risk Management and Operations and Finance; and the global service line Vice Chairs – Assurance, Advisory, Tax and Transaction Advisory Services. The Global Executive also includes a representative from the emerging markets practices.

The Global Executive and the Global Advisory Council approve nominations for the Chairman, Chief Executive Officer and the Chief Operating Officer of EYG and ratify appointments of Global Managing Partners. The Global Executive also approves appointments of Global Vice Chairs. The Global Advisory Council ratifies the appointments of any Global Vice Chair who serves as a member of the Global Executive. Furthermore, the Global Executive approves appointments of Area Managing Partners. Such appointments are subject to ratification by the Global Advisory Council.

## **Global Executive Committees**

Chaired by members of the Global Executive and bringing together representatives from the four Areas, the Global Executive Committees are responsible for making recommendations to the Global Executive. There are committees for People, Quality & Risk Management, Markets, Operations and Finance, Assurance, Advisory, Tax, and Transaction Advisory Services.

## **Global Practice Group**

This group brings together the members of the Global Executive, Global Executive Committees and Sub-Area leaders. The Global Practice Group seeks to ensure common understanding across member firms of Ernst & Young strategic objectives and consistency of execution across the organization.

Under the regulations of EYG, the member firms commit themselves to pursue Ernst & Young's objectives such as the provision of seamless, consistent, high-quality service, worldwide. To that end, the member firms undertake to implement the global strategies and plans and to maintain the minimum scope of service capability. They are required to comply with common standards, methodologies and policies including those regarding audit methodology, quality and risk management, independence, knowledge sharing, human resources and technology enablers.

Above all, EYG member firms commit themselves to conducting their professional practices in accordance with the applicable professional and ethical standards as well as with all applicable requirements of law. This commitment to integrity and doing the right thing is underpinned by our Global Code of Conduct and our Values.

Besides adopting the regulations of EYG, member firms enter into several other agreements covering aspects of their membership in the Ernst & Young organization such as the right and obligation to use the Ernst & Young name and the sharing of knowledge.

Member firms are subject to reviews that evaluate their adherence to EYG requirements and policies governing issues such as independence, quality and risk management, audit methodology and human resources. As necessary, special focus reviews are performed to address situations or concerns as they arise. Member firms unable to meet the quality commitments and other EYG membership requirements are subject to separation from the Ernst & Young organization.



# Internal quality control system

Ernst & Young (Hellas)' reputation for providing high quality professional audit services in an independent, objective and ethical manner is fundamental to our success as independent auditors.

At Ernst & Young (Hellas), our role as auditors is to provide assurance on the fair presentation of audit clients' financial reports. We bring together qualified teams to serve our clients, drawing on our expertise - across industry sectors and services. We continually strive to improve our quality and risk management processes so that the quality of our client service is at a consistently high level.

We recognize that in today's environment - characterized by continuing globalization and the rapid movement of capital - the quality of our audit services has never been more important. Reflecting the strength of our commitment to delivering quality in everything we do, Ernst & Young has continued to invest heavily in developing the audit methodology, tools and training to support quality service delivery. While the market continues to demand high-quality audits, it also demands increasingly efficient and effective delivery of audit services. Ernst & Young continues to seek ways to improve the effectiveness and the efficiency of the audit methodology and processes, while maintaining audit quality.

## Effectiveness of quality control system

Ernst & Young has designed and implemented a comprehensive set of global audit quality control policies and practices, as described herein. These policies and practices meet the requirements of the International Standards on Quality Control issued by the International Auditing and Assurance Standards Board (IAASB). Ernst & Young (Hellas) has adopted these global policies and procedures, and has supplemented them as necessary to comply with local laws and professional guidelines and to address specific business needs. We also execute the Ernst & Young Audit Quality Review (AQR) program and annually evaluate whether our system of audit quality control has operated effectively in a manner so as to provide reasonable assurance that Ernst & Young (Hellas) and our personnel comply with applicable professional and Ernst & Young standards and regulatory requirements.

The results of the AQR program and external inspections are evaluated and communicated within Ernst & Young (Hellas) to provide the basis for continuous improvement in audit quality, consistent with the highest standards in the profession.

The recent results of such monitoring, together with the recent feedback from independent regulatory inspection visits, provide Ernst & Young (Hellas) with a basis to conclude that our internal control systems are designed appropriately and are operating effectively.

In this section, we describe the various components of our audit quality control system:

- ▶ Instilling professional values
- ▶ Performing audits
- ▶ Review and consultation
- ▶ Internal and external accountability
- ▶ Audit quality reviews

**"We recognize that in today's environment the quality of our audit services has never been more important."**

**Christos Pelendridis, Assurance Country Coordinator, Greece**

## Instilling professional values

### Tone at the top

Setting the right “tone at the top” is a key responsibility of our senior leadership team. We communicate to our people that quality and professional responsibility starts with them and is the most important thing they do every day. Our approach to ethics and integrity is embedded in training programs and internal communications. Senior management regularly reinforces these expectations and the importance of performing quality work and complying with professional standards and our policies. Also, we assess quality of professional service as a key metric in evaluating and rewarding all professionals.

Our culture strongly supports collaboration and consultation and places special emphasis on the importance of consultation in dealing with complex or subjective accounting, auditing, reporting, regulatory and independence matters. We also emphasize the importance of determining that an engagement team and client have correctly followed consultation advice when necessary. Our internal message consistently has been that no single client is more important than professional reputation - the reputation of Ernst & Young Greece and the reputation of each of our professionals. “Quality In Everything We Do” is a message that we continually reinforce to our people and clients.

### Code of conduct

We promote a culture of integrity, as well as the performance of high-quality audits, among all Ernst & Young professionals. The Global Code of Conduct provides a clear set of the standards and behaviors that guide our actions and our business conduct. It is organized into five categories containing principles that are to be followed by everyone within Ernst & Young Greece to guide behavior across all areas of activity:

- ▶ Working with one another
- ▶ Working with clients and others
- ▶ Acting with professional integrity
- ▶ Maintaining our objectivity and independence
- ▶ Respecting intellectual capital

Through our procedures to monitor compliance with the Global Code of Conduct and through frequent communications, we strive to create an environment that encourages all personnel to act responsibly, including reporting misconduct without fear of retaliation.

We also have EY/Ethics, a global ethics hotline, to provide Ernst & Young Greece people, clients and others outside of the organization with a means to confidentially report activity that may involve unethical or improper behavior that may be in violation of professional standards or otherwise inconsistent with the Global Code of Conduct. EY/Ethics is operated by independent external organizations that provide confidential and, if so desired, anonymous, hotline reporting services for companies worldwide.

In addition to the Global Code of Conduct we have specific anti-bribery and insider trading policies.

## Our values

### Who we are

People who demonstrate integrity, respect and teaming.

People with energy, enthusiasm and the courage to lead.

People who build relationships based on doing the right thing.

## Performing audits

### Audit methodology

The Ernst & Young Global Audit Methodology (EY GAM) provides a global framework for delivery of high-quality audit services through consistent application of thought processes, judgments and audit procedures in all audit engagements. One of the cornerstones of EY GAM is making (and reconsidering and modifying, when appropriate, throughout the audit) risk assessments and then determining the nature, timing and extent of audit procedures based on those risk assessments. EY GAM also places emphasis on the application of appropriate professional scepticism in the execution of audit procedures. EY GAM is based on International Standards on Auditing (ISAs) and is supplemented in Greece to comply with the local Greek auditing standards and regulatory or statutory requirements.

EY GAM is organized into interdependent phases designed to focus on the client's business and financial statement risks and how those risks affect our audit of the financial statements. EY GAM reflects the typical flow of an audit's execution. The methodology and related guidance is presented in a three-layer format. The three parts of EY GAM consist of the GAM Framework, GAM Performance Guidance and GAM Enablers. The GAM Framework is a concise description of how Ernst & Young (Hellas) performs an audit and provides links to the GAM Performance Guidance. The GAM Framework is a concise description of how our professionals perform an audit and provide links to the GAM Performance Guidance. The GAM Performance Guidance also describes parameters for making certain audit decisions. The GAM Enablers consist of templates, examples, checklists, and leading practice illustrations for performing and documenting audit procedures.

Enhancements to the audit methodology are made on a regular basis as a result of new standards, emerging auditing issues, or implementation experiences. For example EY GAM was completely rewritten this past year to incorporate new auditing requirements as a result of the issuance of new and clarified ISAs.

As part of EY GAM, there are procedures required to be completed to assess independence from the audit client.

### Technology enablers

Numerous technology enablers are used by audit engagement teams to assist in executing and documenting the work performed in accordance with EY GAM. For example, GAMx is an audit support tool that drives uniform execution of EY GAM and appropriate audit documentation, strengthening our ability to deliver consistent, high-quality audits. It provides linked access to knowledge databases (audit guidance and interpretations), professional standards, documentation templates and other tools necessary to execute and document a risk-based audit effectively. GAMx provides a team-collaboration environment that facilitates sharing information and the documentation of procedures and conclusions. GAMx also enables secure peer-to-peer communications so our people can work together as if they were in the same physical location. Audit engagement teams use other software applications, forms and templates during various phases of an audit to assist in making and documenting audit considerations and data acquisition and analysis functions.

### Formation of audit engagement teams

Ernst & Young (Hellas) policies require an annual review of partner assignments by our Assurance leadership and Professional Practice Director (PPD) to make sure that the professionals leading company audits possess the appropriate competencies, i.e., the knowledge, skills and abilities to fulfill their engagement responsibilities, and are in compliance with applicable auditor rotation regulations.

The assignment of people to audit engagement teams is also made under the direction of our Assurance leadership. Factors considered when assigning people to audit teams include: competence, engagement size and complexity, specialized industry knowledge and experience, timing of work, continuity and opportunities for on-the-job training. For more complex engagements, consideration is given to whether specialized or additional expertise is needed to supplement or enhance the audit engagement team.

In many situations, internal specialists are assigned as part of the audit engagement team to assist in performing audit procedures and obtaining appropriate audit evidence. These professionals are used in situations requiring special skills or knowledge, such as information systems, asset valuation and actuarial analysis.

## Review and consultation

### Reviews of audit work

Ernst & Young policies describe the requirements for timely, direct executive participation on audits and various levels of reviews of the work performed. Members of the audit engagement team perform a detailed review of the audit documentation while engagement executives perform a second-level review. When appropriate, a tax representative reviews the significant tax and other relevant working papers. An engagement quality review partner (described below) reviews important areas of accounting, financial reporting and audit execution, as well as the listed audit client's financial statements and our report thereon. The nature, timing and extent of the reviews of the working papers that are appropriate in a given instance depend on many factors, including the materiality, subjectivity and complexity of the subject matter; the ability and experience of the audit team member preparing the audit documentation; the level of the reviewer's direct participation in the audit work and the extent of consultation employed.

These policies also describe the roles and responsibilities of each audit engagement team member and the requirements for documenting their work and conclusions.

### Consultation requirements

Consultation requirements and related policies and procedures are designed to involve the right resources so that audit teams can reach appropriate conclusions on relevant accounting, auditing, reporting, regulatory and independence matters. Consultation is a part of the decision-making process, not just a process to provide advice. For complex and sensitive matters, we require or encourage consultation outside of the audit engagement team with other personnel who have more experience or specialized knowledge, primarily Professional Practice and Independence personnel. We provide guidance on matters that require consultation.

Ernst & Young policies also describe our requirements for documenting consultations, including the requirement to obtain written concurrence from the person consulted to demonstrate the consultant's understanding of the matter and its resolution.

### Engagement quality reviews

Engagement quality reviews, performed by audit partners in compliance with professional standards, are required for audits of all listed companies. Engagement quality reviewers are experienced professionals with significant subject-matter knowledge, independent of the engagement team and able to provide a further objective evaluation of significant accounting, auditing and reporting matters. In no circumstances may the responsibility of the engagement quality reviewer be delegated to another individual. The engagement quality review is an activity that generally spans the entire engagement cycle and is not limited to a review of the financial statements at the time of issuance of our report. Policies and procedures for the performance and documentation of engagement quality reviews, which were strengthened this past year to place more emphasis on this important quality feature, provide specific guidelines on the nature, timing and extent of the procedures to be performed. Our PPD reviews and approves all engagement quality review assignments.

### Audit engagement team disagreement-resolution process

We have a collaborative culture and encourage our people to speak up if a professional disagreement arises or they are uncomfortable about a matter having to do with a client engagement. Policies and procedures are designed to empower our people by requiring members of an audit engagement team to raise any disagreements that are considered to be material or that may affect our opinion on the financial statements being audited. Such policies are introduced at the entry level and reinforced thereafter to instill in our people both the responsibility and authority to require a thorough hearing and vetting of differing viewpoints.

Differences of professional opinion that arise during an audit generally are resolved at the audit engagement team level. However, if any individual involved in the discussion of an issue is not satisfied with the decision, he or she has both the right and the obligation to see that the issue is referred to the next level of authority. If the engagement quality reviewer makes recommendations that the engagement partner does not accept and the matter is not resolved to the reviewer's satisfaction, the report is not issued until the matter is resolved by following the appropriate consultative processes for resolution of professional differences. When a matter that goes beyond the audit engagement team is ultimately resolved, our policies require it to be documented in the same manner as described previously for consultations.

**Document retention and data privacy**

Ernst & Young (Hellas') record retention policy applies to all engagements and personnel. This policy emphasizes that all documents must be preserved whenever any person becomes aware of any actual or reasonably anticipated claim, litigation, investigation, subpoena or other government proceeding involving us or one of our clients that may relate to our work. The policy also addresses Greece's legal requirements applicable to the creation and maintenance of working papers relevant to the work performed.

Ernst & Young has a global policy on data privacy that sets out the principles to be applied to the use and protection of personal data, including that relating to current, past and prospective personnel, clients, suppliers and business associates. It provides a foundation for maintaining the privacy of all personal data used by Ernst & Young (Hellas).

**Statement from Assurance Country coordinator, Greece**

I hereby state that as a result of our internal procedures on internal control system of Ernst & Young (Hellas), we consider this as effective.



Christos Pelendridis

Assurance Country Coordinator, Greece

## Internal and external accountability

### Audit partner rotation

We comply with the audit partner rotation requirements of the code of the International Ethics Standards Board for Accountants (IESBA) and Greece's standards. Ernst & Young (Hellas) supports audit partner rotation because it provides a fresh perspective and promotes independence from company management while retaining expertise and knowledge of the business.

For listed companies where rotation of the audit partner is not mandated by local independence regulation, or is less restrictive than the IESBA requirements, the Global Independence Policy requires the lead engagement partner and the engagement quality reviewer be rotated after seven years. For a newly listed audit client, the lead engagement partner and the engagement quality reviewer may remain in place for an additional two years before rotating off the team, regardless of the time they served prior to the listing. Following rotation, the partner may not resume the lead or engagement quality review role until a minimum of two years has elapsed.

To monitor requirements on partner rotation effectively, we have tools with which we track partner rotation. We also have implemented a process for partner rotation-planning and decision-making that involves consultation with and approvals by our Professional Practice and Independence professionals.

### Client acceptance and continuance

Ernst & Young's client acceptance and continuance policy sets out principles to determine whether to accept a new client or a new engagement, or to continue a relationship with an existing client. These principles are fundamental to maintaining quality, managing risk, protecting our personnel and meeting regulatory requirements. The objectives of the policy are to:

- ▶ Establish a rigorous process for evaluating risk and making decisions to accept/continue clients or engagements
- ▶ Meet applicable independence requirements
- ▶ Identify and deal appropriately with any conflicts of interest
- ▶ Identify and decline clients that pose excessive risk
- ▶ Require consultation with designated professionals to identify additional risk-management procedures for specific high-risk factors
- ▶ Comply with legal, regulatory and professional requirements.

In addition, the global conflicts policy forms the framework for the client and engagement acceptance and continuance process as far as it relates to conflicts of interest. It defines categories of conflicts of interest as a global standard as well as a process for identifying potential conflicts of interest.

Furthermore, the global conflicts policy includes provisions for managing conflicts of interest, which have been identified by that process, as quickly and efficiently as possible, through the use of appropriate safeguards. Such safeguards range from obtaining the relevant clients' consent to act for two or more clients to member firms ceasing to act in order to remove an identified conflict.

The Global Tool for Acceptance and Continuance (GTAC) is an intranet-based system for efficiently coordinating client and engagement acceptance and continuance activities in line with global, service line and member firm policies. GTAC takes users step-by-step through the acceptance and continuance requirements and connects to the resources and information needed to assess both business opportunities and associated risks.

The client acceptance process involves a careful consideration of the risk characteristics of a prospective client and several due-diligence procedures. Before we take on a new engagement or client, we determine if we can commit sufficient resources to deliver quality service, especially in highly technical areas, and that the services the client wants are appropriate for us to provide. The approval process is rigorous, and no new listed audit engagement may be accepted without the approval of our PPD.

In our annual client continuance process, we review our service delivery and ability to continue to provide quality service and confirm that clients share Ernst & Young (Hellas') commitment to quality and transparency in financial reporting. The partner in charge of each audit, together with our Assurance leadership, annually reviews our relationship with the audit client to determine whether continuance is appropriate. As a result of this review, certain audit engagements are identified as requiring, and are then subjected to, additional oversight procedures during the audit, and some clients are discontinued. As with the client acceptance process, our PPD is involved in the client continuance process and must concur with the continuance decisions.

Both client acceptance and client continuance decisions depend on, among other things, the absence of any perception that a company's management pressures the audit engagement team to accept inappropriate accounting and reporting or uses financial pressures to undermine audit quality. Considerations and conclusions on the integrity of management are essential to acceptance and continuance decisions.

## Audit quality reviews

The global Audit Quality Review (AQR) program is a cornerstone of Ernst & Young's efforts to maintain and improve audit quality. Ernst & Young Greece executes the global Audit Quality Review (AQR) program. The primary goal of the global AQR program is to determine whether systems of quality controls, including those of Ernst & Young (Hellas), are appropriately designed and followed in the execution of audit engagements to provide reasonable assurance of compliance with policies and procedures, professional standards and regulatory requirements. The global AQR program complies with guidelines in the International Standard on Quality Control No. 1, as amended (ISQC No.1) and is supplemented where necessary to comply with Greece's professional standards and regulatory requirements. The AQR program also aids Ernst & Young Greece's continual efforts to identify areas where we can improve our performance or enhance our policies and procedures.

The global AQR program is implemented annually and is coordinated and monitored by representatives of the PPD network, with oversight by the Global Q & RM network.

The engagements reviewed each year are selected on a risk-based approach emphasizing clients that are large, complex or of significant public interest. The AQR program includes detailed, risk-focused file reviews covering a large sample of listed and non-listed audit engagements to measure compliance with internal policies and procedures, EY GAM requirements and relevant local professional standards and regulatory requirements. In addition, practice level reviews are performed to assess compliance with quality control policies and procedures in the functional areas set forth in ISQC No. 1. The AQR program complements external practice monitoring and inspection activities, such as regulatory inspection programs and external peer reviews.

The professionals who serve as AQR reviewers and team leaders are selected based on their skills and professional competence in both accounting and auditing as well as their industry specialization. Additionally, team leaders and reviewers frequently work in the AQR program over a period of several years and possess a high level of skill in the execution of the program. Team leaders and reviewers are assigned to inspections outside of their home location and are independent of the audit teams reviewed.

Results of the AQR program and external practice-monitoring and inspection activities are evaluated and communicated so that quality improvement actions can be taken at the appropriate level. Measures to resolve audit quality issues noted from the AQR program, regulatory inspections and peer reviews are addressed by our Assurance leadership and our PPD. The actions identified are monitored by our PPD. These programs provide important practice monitoring feedback for our continuing quality improvement efforts.



# External quality assurance review

Ernst & Young (Hellas') audit practice and its registered statutory auditors are subject to inspection by the Hellenic Accounting and Auditing Standards Board (ELTE). As part of its inspections, ELTE evaluates the Firm's quality control systems and has planned to start reviews of selected engagements. The last quality assurance inspection by ELTE took place in 2009. This review covered only compliance with ISQC1 and did not include a review of audit engagements-this is expected to take place in 2011. The final report on the last inspection was issued on 10 February 2010.

Information on the above mentioned regulator can be found on its website <http://elte.org.gr>.

# Independence practices

Ernst & Young independence policies and processes are designed to enable Ernst & Young Greece and our professionals to comply with the independence standards applicable to specific engagements, including, for example, the independence standards of the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC) and Greece's independence standards. All professionals and certain other employees are required to participate in annual independence learning, to help maintain our independence when performing services for audit clients. The goal is to help our people understand both their personal and Ernst & Young (Hellas') obligations to be free from interests that might be regarded as being incompatible with objectivity, integrity and impartiality in serving an audit client.

We consider and evaluate independence from several relevant perspectives, including the financial relationships of both our Firm and covered persons (as defined by applicable professional standards), employment relationships, business relationships, the potential non-audit services we provide to audit clients, partner rotation, fee arrangements, Audit Committee pre-approval where applicable and partner remuneration and compensation.

A professional's failure to comply with applicable professional independence requirements will generally factor into promotion and compensation decisions, and may lead to other disciplinary measures.

We have implemented Ernst & Young global applications, tools and processes to support us, our professionals and other employees in complying with independence policies.

## **Global Independence Policy**

Ernst & Young's Global Independence Policy contains the independence requirements for member firms, professionals and other employees. It is a robust policy predicated on the IESBA independence code, with more stringent requirements where prescribed by a given regulator. The Global Independence Policy also contains helpful supplementary guidance on a wide range of topics to aid professionals and other employees in applying the complex independence rules. The Global Independence Policy is readily accessible through our intranet.

## **Global Independence System**

Ernst & Young's Global Independence System (GIS) is an intranet-based tool that helps us, our professionals and other employees determine the listed entities from which independence is required and the independence restrictions that apply to each one. Most often these are listed audit clients and their affiliates, but they can be other types of attest or assurance clients. The tool includes family-tree data relating to affiliates of the listed audit client and is updated periodically by client-serving engagement teams. The entity data includes notations that indicate the independence rules which apply to each entity so our professionals can readily see both the entity and the independence notations. GIS is frequently used by our professionals to determine the type of services that can be provided to the client based on the independence notations.

## **Global Monitoring System**

Ernst & Young's Global Monitoring System (GMS) is another important global tool that assists us and our professionals in identifying proscribed securities and other financial interests that are not permissible to own. Professionals of manager or higher rank are required to report the securities, which they or their immediate family members hold, into the GMS. When an individual enters a proscribed security into GMS, the individual will receive a notice and be required to dispose of the security in a timely manner. Identified exceptions are reported through the Global Independence Incident Reporting System (GIIRS) for regulatory matters.

GMS also permits annual and quarterly confirmation of compliance with Ernst & Young independence policies, as described in greater detail below.

### **Independence compliance**

EYG has established a number of processes and programs aimed at monitoring the compliance with independence requirements of Ernst & Young professionals and member firms. These include the following activities, programs and processes:

#### ***Independence confirmations***

Annually, each member firm and its associated entities are included in an Area-wide process to confirm compliance with the Global Independence Policy and requirements and to report identified exceptions, if any.

All Ernst & Young professional personnel and certain others based on their role or function are required to confirm compliance with Ernst & Young independence policies and procedures no less than annually. All partners are required to confirm compliance quarterly.

Timely and accurate completion of annual and quarterly independence confirmations is a high priority for the responsible leadership teams.

#### ***Global Independence Compliance Team***

Ernst & Young's Global Independence Compliance Team (GICT) conducts an array of testing and member firm visits to assess compliance with several independence matters, including reviewing for non-audit services, business relationships with audit clients and financial relationships of member firms.

Furthermore, the GICT establishes the annual program for testing compliance with personal independence confirmation requirements and with reporting of information into GMS.

For the 2010 testing cycle, Ernst & Young Greece tested in excess of 18 partners and other personnel.

Ernst & Young Greece confirms that the GICT completed an internal review of independence compliance during 2010.

### **Non-audit services**

Compliance with professional standards governing the provision of non-audit services to audit clients is designed to be achieved through a variety of mechanisms including the use of SORT (described below), training, tools and required procedures completed during the performance of audits and our internal inspection processes.



### **Global independence learning**

EYG develops and deploys a variety of independence learning programs within Ernst & Young.

The annual independence learning program covers the Global Independence Policy and focuses on changes but also recurring themes and topics of importance. The annual independence learning must be completed by professionals and certain other personnel. Timely completion of annual independence learning is required and is monitored closely.

In addition to the annual independence learning program, there are numerous other independence learning programs or content such as in the new hire program, certain milestone programs and core service line curricula.

### **Statement from Assurance Country coordinator, Greece**

I hereby state that all policies relating to independence described in this report have been followed and internal review procedures have been performed with respect to the independence compliance, for all statutory audit engagements.



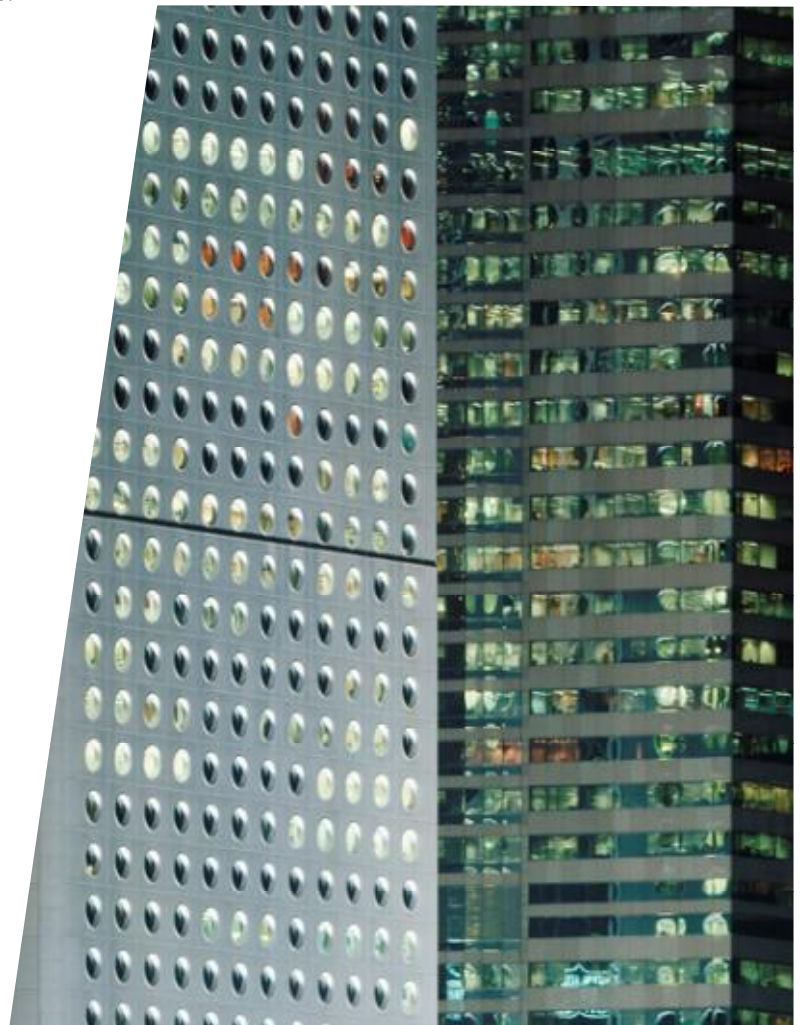
Christos Pelendridis  
Assurance Country Coordinator, Greece

### **Service Offering Reference Tool**

We assess and monitor our portfolio of services on an ongoing basis, confirming that they are permitted by law and professional standards, and to make sure that we have the right methodologies, procedures and processes in place as we develop new service offerings. When appropriate, we exit or restrict services that could present independence or other risks. The Service Offering Reference Tool (SORT) provides our people with information about our service offerings. SORT includes guidance around which services can be delivered to audit and non-audit clients, and independence and other risk management issues.

### **Business Relationship Evaluation Tool**

We oversee compliance with business relationships independence requirements through our Business Relationships Evaluation Tool. Our Firm, our professionals and other employees are required to evaluate and obtain approval of potential business relationships with an audit client in advance so that our business relationships are consistent with applicable independence professional standards.



# Continuing education of statutory auditors

## **Recruitment and hiring**

A strategic objective is to attract and build life-long relationships with talented audit professionals. Recruiting for the Assurance practice is performed primarily on university campuses and supplemented, when necessary, by hiring people with prior work experience.

Candidates are evaluated based on the following competencies:

- ▶ Technical skills and knowledge
- ▶ Intellectual competence
- ▶ Leadership skills
- ▶ Team/personal skills
- ▶ Motivation
- ▶ Communication skills
- ▶ Administrative skills

## **Professional development**

Following its launch last year, we continue to deploy EYU, Ernst & Young's globally consistent career development framework. Through EYU, we provide our people with opportunities for the right experiences, learning and coaching to help them grow and achieve their potential.

EYU expands the commitment to coaching via various forms of counseling and mentoring, from the moment people are recruited through the various phases of their careers.

The learning component of EYU is based on an extensive and globally consistent learning curriculum that helps all of our people develop the right technical and personal leadership skills wherever they are located around the world. The core audit training courses are supplemented by learning programs that are developed in response to changes in accounting and reporting standards, independence and professional standards, and emerging practice issues. We require our audit professionals to obtain at least 20 hours of continuing professional education each year and at least 120 hours over a three-year period. Of these hours, 40 % (eight hours each year and 48 hours over a three-year period) must cover technical subjects related to auditing and accounting.

In addition to formal learning, professional development occurs through coaching and experiences our professionals receive on the job. Coaching helps to transform knowledge and experience into practice. Experienced professionals are expected to coach and develop less experienced personnel to create a continual learning environment.

## **Performance management**

A comprehensive performance management process requires our people to set goals, have clear work expectations, receive feedback and talk about their performance. The Performance Management and Development Process (PMDP) is designed to help our people grow and succeed in their careers. Under the PMDP, periodic job performance reviews are combined with annual self-appraisal and annual reviews. As part of the annual review process, each professional, in conjunction with his or her counselor (an assigned, more experienced professional), identifies opportunities for further development. Professionals and their counselors are guided by a set of service line competencies that articulate the knowledge and skills that should be maintained and developed for the respective rank.

# Financial information

The financial information presented below for Ernst & Young Greece refers to the financial year ended on 30 June 2010. Revenue amounts disclosed herein include revenues from both audit and non-audit clients.

2010 Services	Revenue	Percent
Statutory audit	€13,322,000	31.2%
Other assurance	6,988,000	16.4%
Tax advisory	7,045,000	16.5%
Other non-audit	15,294,000	35.9%
<b>Total</b>	<b>€42,649,000</b>	<b>100%</b>

2009 Services	Revenue	Percent
Statutory audit	€13,943,000	31.8%
Other assurance	7,177,000	16.3%
Tax advisory	7,284,000	16.6%
Other non-audit	15,497,000	35.3%
<b>Total</b>	<b>€43,901,000</b>	<b>100%</b>

Revenue is presented in the above table in accordance with International Financial Reporting Standards as adopted by the European Union. Other Assurance Services revenue includes other attestation services. Other Non-Audit Services revenue includes transaction, valuation, performance improvement, restructuring, accounting advisory, bookkeeping services, risk related services such as internal controls, internal audits, technology and security, Sarbanes-Oxley (SOX) compliance, actuarial, fraud and forensics.

# Partner remuneration

Quality is at the center of our business strategy and a key component of our performance-management systems. Partners and other professionals are evaluated and compensated based on criteria that include specific quality and risk management indicators, covering both actions and results.

The Global Partner Performance Management (GPPM) process is a globally consistent evaluation process for all partners in Ernst & Young member firms around the world. It reinforces the global business agenda by linking their performance to wider goals and values. GPPM is an ongoing cyclical process that includes goal setting, personal development planning, performance review and recognition and reward. It is used as the cornerstone of the evaluation process to document partners' goals and performance.

Specific quality and risk management performance measures have been developed to take account of:

- ▶ Technical excellence
- ▶ Living our values as demonstrated by behaviors and attitude
- ▶ Demonstrating knowledge of and leadership in quality and risk management
- ▶ Compliance with policies and procedures
- ▶ Compliance with laws, regulations and professional duties
- ▶ Contributing to protecting and enhancing the Ernst & Young brand

Our partner compensation philosophy calls for meaningfully differentiated rewards based on a partner's level of performance, as measured by the GPPM process. Partners are assessed annually on their performance in quality service delivery, leading people, operational excellence and market leadership and growth. To recognize different market values for different skills and roles, and to attract and retain high-performing individuals, the following factors are also considered when calculating total reward: seniority, role and responsibility, long-term potential and mobility.

Instances of non-compliance with quality standards result in remedial actions, which may include compensation adjustment, additional training, additional supervision, or reassignment. A pattern of non-compliance or particularly serious non-compliance may result in actions that include separation from our Firm.

The sale of non-audit services by audit engagement partners, key partners involved in the audit (included specialists designated as such) to their audit clients is not a primary consideration for their evaluation and compensation.



# Appendix A: Public interest entity audit clients

Definition of public interest entities:

The definition of Public Interest Entities under Greek law is entities under a member-firm's law whose transferable titles are listed in stock market of any member-firm under article 4 paragraph 1 note 14 of EU directive 2004/39, the entities described in article 1 note 1 of EU Directive 2000/12 and Committee of March 20, 2000, and the entities that are covered by article 2 paragraph 1 of Directive 91/674.

In the calendar year ended on 31 December 2010, Ernst & Young (Hellas) performed statutory audits of the following public interest entities:

- ALUMIL MYLONAS ALUMINIUM INDUSTRY SA (STATUTORY AUDIT 2009 AND 2010)
- AMUNDI ASSET MANAGEMENT S.A. (STATUTORY AUDIT 2009 AND 2010)
- BANK INFORMATION SYSTEMS SA "TIRESIAS SA" (STATUTORY AUDIT 2009 AND 2010)
- BANK OF CYPRUS PUBLIC COMPANY LTD (STATUTORY AUDIT 2009 AND 2010)
- BANK OF GREECE (STATUTORY AUDIT 2009 AND 2010)
- BLACK SEA TRADE & DEVELOPMENT BANK (STATUTORY AUDIT 2009 AND 2010)
- CYPRUS LEASING S.A. (STATUTORY AUDIT 2009 AND 2010)
- CH. ROKAS S.A. (STATUTORY AUDIT 2009)
- ELGEKA S.A. (STATUTORY AUDIT 2009 AND 2010)
- EMPORIKI EISAGOGIKI DITROCHON & MICHANON THALASSIS A.E. (STATUTORY AUDIT 2009 AND 2010)
- CREDIT AGRICOLE GENERAL INSURANCE COMPANY (STATUTORY AUDIT 2009 AND 2010)
- EMPORIKI LEASING S.A. (STATUTORY AUDIT 2010)
- F.G. EUROPE S.A. (STATUTORY AUDIT 2010)  
FGA CAPITAL HELLAS S.A. (STATUTORY AUDIT 2009 AND 2010)
- FORTHNET S.A. (STATUTORY AUDIT 2009 AND 2010)
- FOURLIS HOLDING S.A. (STATUTORY AUDIT 2010)  
GENERALI HELLAS S.A. INSURANCE COMPANY (STATUTORY AUDIT 2009 AND 2010)
- GENERALI LIFE INSURANCE COMPANY (STATUTORY AUDIT AND 2009)
- HELLENIC FABRICS S.A. (STATUTORY AUDIT 2009 AND 2010)
- HELLENIC TELECOMMUNICATIONS ORGANIZATION (STATUTORY AUDIT 2009 AND 2010)
- ING GENERAL INSURANCE COMPANY (STATUTORY AUDIT 2009)
- ING GROUP & INDIVIDUAL LIFE S.A. (STATUTORY AUDIT 2009)
- ING ASSET MANAGEMENT S.A. (STATUTORY AUDIT 2009 AND 2010)
- ING DOMESTIC MONEY MARKET FUND (STATUTORY AUDIT 2009 AND 2010)
- ING DOMESTIC EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- ING GLOBAL EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- ING DOMESTIC BALANCED FUND (STATUTORY AUDIT 2009 AND 2010)
- ING DYNAMIC COMPANIES DOMESTIC EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- ING LIFE INSURANCE COMPANY (STATUTORY AUDIT 2009)
- INTESA SANPAOLO BANK-ALBANIA GREEK BRANCH (STATUTORY AUDIT 2009 AND 2010)  
KYPROU ANONIMI ETAIREIA PAROXIS EPENDYTIKON YPIRESION (KYPROU SECURITIES S.A.) (STATUTORY AUDIT 2009 AND 2010)  
KYPROU ASFALISTIKI (GENIKES ASFALIEIS KYPROU LIMITED) (STATUTORY AUDIT 2009 AND 2010)
- KYPROU LIFE (EUROLIFE LIMITED) (STATUTORY AUDIT 2009 AND 2010)
- KYPROU MUTUAL FUND ASSET MANAGEMENT COMPANY S.A. (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DOMESTIC GREEK MONEY MARKET MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DOMESTIC GREEK EQUITY MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DOMESTIC GREEK BOND MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DOMESTIC GREEK BALANCED MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DOMESTIC GREEK DYNAMIC EQUITY MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU DUAL STRATEGY FOREIGN BOND MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU EURIBOR RETURN (EUR) FOREIGN BOND MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU LIBOR RETURN (USD) FOREIGN BOND MUTUAL FUND (STATUTORY AUDIT 2009 AND 2010)
- KYPROU FUND OF FUNDS EQUITY (STATUTORY

- AUDIT 2009 AND 2010)
- KYPROU FUND OF FUNDS BALANCED (STATUTORY AUDIT 2009 AND 2010)
- LA VIE ASSURANCES S.A. (STATUTORY AUDIT 2010)
- MALAYAN INSURANCE COMPANY INC (STATUTORY AUDIT 2009 AND 2010)
- MAPFRE ASSISTENCIA COMPANIA INTERNATIONAL DE SEGUROS Y REASE SA (STATUTORY AUDIT 2009 AND 2010)
- MOTORCYCLES AND MARINE ENGINE TRADE AND IMPORT (STATUTORY AUDIT 2009 AND 2010)
- NBGAM ETF DOMESTIC EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- NBGAM ETF GREECE & TURKEY 30 - EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SYNTHESIS BEST YELLOW FUND OF FUNDS - BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SYNTHESIS BEST GREEN FUND OF FUNDS - BALANCED FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SYNTHESIS BEST YELLOW FUND OF FUNDS - BALANCED FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SYNTHESIS BEST RED FUND OF FUNDS - EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS DELTA SKY FOREIGN BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS DELTA SMART FOREIGN BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS DELTA BONUS FOREIGN BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS DELTA FASMA FOREIGN BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS INTERNATIONAL BONDS - FOREIGN BOND FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SMALL CAP - DOMESTIC EQUITY FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS MONEY PLUS - FOREIGN MONEY MARKET FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS STRATEGIC INVESTMENTS - FOREIGN BALANCED FUND (STATUTORY AUDIT 2009 AND 2010)
- DELOS SUPPLEMENTARY PENSION - DOMESTIC BALANCED FUND (STATUTORY AUDIT 2009 AND 2010)
- NIREUS AQUACULTURE S.A. (STATUTORY AUDIT 2010)
- OXYGEN CAPITAL S.A. (STATUTORY AUDIT 2010)
- PUBLIC POWER CORPORATION S.A. (STATUTORY AUDIT 2009 AND 2010)
- S & B INDUSTRIAL MINERALS S.A. (STATUTORY AUDIT 2009 AND 2010)
- SOCIETE GENERAL BANK & TRUST ATHENS BRANCH (STATUTORY AUDIT 2009 AND 2010)
- THESSALONIKI PORT AUTHORITY S.A. (STATUTORY AUDIT 2010)
- TITAN CEMENT COMPANY S.A. (STATUTORY AUDIT 2009 AND 2010)
- FAGE DAIRY INDUSTRY S.A. (STATUTORY AUDIT 2009 AND 2010)
- YIOULA GLASSWORKS S.A. (STATUTORY AUDIT 2009 AND 2010)

## Appendix B: Beneficial owners –individuals and legal entities of Ernst & Young Europe LLP

Name	Name
1 A.A. Heij BV	1239 Oleksiy Anatoliyovych Kredisov
2 A.A. Wijnen BV	1240 Burchard-Alexander Kreisch
3 Eva Maria Abans Iglesias	1241 Stefanie Kreninger
4 Carole Abbey	1242 Diana Krisjane
5 Lynda Julia Abel	1243 Ilse Kröner
6 Pierre Abily	1244 Guntars Krols
7 Göran Abrahamsson	1245 Alexander Richard Kron
8 Vladimir Georgievich Abramov	1246 Bela Kroupova
9 Claire Acard	1247 Palle Valentin Kubach
10 AD Advisory Services BVBA	1248 Magnus Kuchler
11 Richard John Julian Addison	1249 Carsten Kuhlmann
12 A. de Bie BV	1250 Stephan Michael Kuhn
13 Ad extremum AS	1251 Steffen Kuhn
14 Ulrich Adolfsson	1252 Claes Jurjan Wouda Kuipers
15 A.E. Wijnsma B.V.	1253 Rene Kulinsky
16 A.F.J. van Overmeire BV	1254 Tapani Eerik Kulmala
17 Isabelle Agniel	1255 Takuji Kuniyoshi
18 A.H.A.M. van Laack BV	1256 Petra Kunze
19 Henrik Ahlers	1257 Stephan Kunze
20 Henrik Ahlgren	1258 Michael Kunz
21 Nasir Ahmad	1259 Christoph Kuepper
22 Klaus Ahm	1260 Emin Ethem Kutucular
23 Robin William Aitchison	1261 Alexei Nikolayevich Kuznetsov
24 Ihsan Akar	1262 Kvaalen Holding AS
25 Jonas Akelis	1263 Jan Kvalvik
26 Seda Akkus Tecer	1264 Steinar Sars Kvifte
27 Michael-John Albert	1265 Stefan Kylebäck
28 Jean-François Albrecht	1266 Herve Labaude
29 Eirik Albrigtsen	1267 Stephen Labrum
30 Charles Philip Alexander	1268 Ross Charles Lacey
31 Katharine Ann Alexander	1269 Frederic Lachmann
32 Omar Ali	1270 Maria Lvovna Lafer
33 Tapio Mikael Ali-Tolppa	1271 Stéphane Laffin
34 Elshad Nizami oglu Aliyev	1272 Stephane Eric Lagut
35 Kenneth David Allan	1273 Wilfried Lahmann
36 Simon Allport	1274 Heikki Vilho Laitinen
37 Thomas Almqvist	1275 Philippe Lajat
38 Jesper Almström	1276 Katrin Lakebrink
39 Francisco Javier Ustoa Alonso	1277 David William Lambert
40 Jose Luis Perelli Alonso	1278 Gareth Peter Lambert
41 Duleep Aluwihare	1279 Stephen Justin Lambert
42 Luc Julien-Saint-Amand	1280 Stephanie Clare Lamb
43 Amario AS	1281 Laurent Lamoureux
44 Roger Peter Amhof	1282 Staffan Olle Edvin Landén
45 Stefan Amstad	1283 Kurt Reinhard Lange
46 Drs. A.M.W.J. Keijsers B.V.	1284 Harry Arthur Lang
47 Anastassios Anastassiadis	1285 Didier Langlois
48 Anciaux & Co SPRL	1286 Sven Rudolf Lang
49 Kjetil Andersen	1287 Steven Craig Lang
50 Lars Andersen	1288 Andreas Karl Lannes

51	Jonathan Edward Leslie Anderson	1289	Didier Laresche
52	Gareth Anderson	1290	Denise Janet Larnder
53	Björn Anderssen	1291	Carsten Dall Larsen
54	Gunilla Andersson	1292	Paul Midling Larsen
55	Åke Andersson	1293	Carl Olov Mikael Larsson
56	Per-Mikael Andersson	1294	Per Larsson
57	Stefan Berglund-Andersson	1295	Per Larsson
58	Mogens Andreasen	1296	Andris Laucins
59	Charles Andre	1297	Annette Laufenberg
60	Carlos Hidalgo Andres	1298	Frederic Laureau
61	Ulf Andresen	1299	Sylvain Lauria
62	Fredrik Andrén	1300	Richard Laverick
63	Anstes II AS	1301	Moira Ann Lawrence
64	Anna Anthony	1302	David William Leather
65	Any Antola	1303	Elena Alexandrovna Lebedeva
66	Pascal Antonini	1304	Natalia Viacheslavovna Lebedeva
67	Thomas Anvelid	1305	Mark Leerdrup
68	APA Holding AS	1306	Suwin Lee
69	Gabriel Apostu	1307	Virginie Lefebvre-Dutilleul
70	Bernd Aps	1308	Philippe Legentil
71	Olga Yurievna Arkhangel'skaya	1309	Timothy James Leggett
72	Jean-Michel Arlandis	1310	Erich Lehner
73	David Philip James Arnold	1311	Derek Leith
74	Arrival Tax Consultants BVBA	1312	Marius Leivestad
75	Caroline Elizabeth Artis	1313	Christian Lemaigre-Dubreuil
76	Björn Aspling	1314	Olivier Denis André Ghislain Lemaire
77	Peter Thomas Astley	1315	Lena Plas & Co BVBA
78	Frank Astoux	1316	Peter Lennartz
79	Billur Demet Atan	1317	James Alan Lenton
80	Simon Atherton	1318	Gerard Paul Leonil
81	Ronald Anthony Attard	1319	Dmitry Igorevich Leontiev
82	Patrick Atzel	1320	Leszek Lerch
83	Damien Aubert	1321	Roger Dryburgh Leslie
84	Marc-Andre Audisio	1322	Jason Lester
85	Kirsti Kyllikki Auranen	1323	Jean-Pierre Letartre
86	Philippe Ausseur	1324	Eckhard Lewe
87	A. Verhoeff Registeraccountant BV	1325	David Lynn Lewis
88	Laurence Avram-Diday	1326	John Christopher Lewis
89	Marc Mehdi Ayadi	1327	Richard Paul Lewis
90	Ertan Iskender Ayhan	1328	Richard Quentin Lewis
91	Thierry Aymonier	1329	Paul Leyder
92	Sophia Rubenovna Azizian	1330	Wulf Ley
93	Emanuel Azzopardi	1331	Marc Lhermitte
94	Hassan Baaj	1332	Bernard Yves José Lhoest
95	Kristina Baaz	1333	L. Cornelis BVBA
96	Azer Tofik oglu Babayev	1334	Luis Mariano Blasco Linares
97	Dmitri Borisovitch Babiner	1335	Linas Dicipetris
98	Vincent de la Bachelerie	1336	Stefan Lindahl
99	Mario Arnold Bacher	1337	Anders Lindby
100	Daniel Bachmann	1338	Gustaf Linder
101	Kai Hans Albert Baetge	1339	Niclas Lindgren
102	Manuel Bachiller Baeza	1340	Heinrich Jakob Lind
103	Ian Jonathan Jordan Baggs	1341	Tiina Marja Hannele Lind
104	Ksenia Vadimovna Baginian	1342	Leonas Lingis

105	Roy Bailey	1343	Trevor Link
106	Malcolm Bairstow	1344	Maria Linzner-Strasser
107	Alison Claire Baker	1345	Kestutis Lisauskas
108	Richard John Baker	1346	Alberto Lissi
109	Venkatesha Balakrishnan	1347	Dmitriy Litvak
110	Vadim Alexandrovich Balashov	1348	John Robert Liver
111	Andrew James Baldwin	1349	Thomas Lönström
112	Stephane Baller	1350	Dmitry Efimovich Lobachev
113	Hywel William Ball	1351	Alexandra Vladimirovna Lobova
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116	Michael Roland Bane	1354	Gillian Lofts
117	Ev Bangemann	1355	Jarmo Olavi Lohi
118	Stephen James Banks	1356	Mats Ove Andersson Lohi
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122	Michael Barkham	1360	Andrea Longhi
123	Fiona Claire Barnett	1361	Vincent Longuet
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131	Bruno Di Bartolomeo	1369	Alexey Viacheslavovich Loza
132	Catherine Elizabeth Barton	1370	Holger Michael Lösken
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135	Philippe Battini	1373	Jörg Eric Luckey
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137	Ernst Ulrich Wolfhard Bauer	1375	Stephan Ludwig
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151	Oliver Becker	1389	Mohamed Mabrouk
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184	Thierry Bertrand	1422	Gilles Marchadier
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458	Eric Demuyt	1696	Thomas Nösberger
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483	Steven Mark Dobson	1721	Håkan Olsson
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487	Gary Kerr Donald	1725	Simon Daniel O'Neill
488	Philippe D'Ornano	1726	Roy O'Neil
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492	Dalimil Draganovsky	1730	Bruno Oppliger
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494	Michel Driessen	1732	Vincent Noel Oratore
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503	Drs. A.A. Beijer B.V.	1741	Stefan Ostheim
504	Drs. A.B. Roeders BV	1742	Gunter Oszwald
505	Drs. A.G. van der Wilden Belastingadviseur BV	1743	Bernard Oury
506	Drs. A.J.A. Hassing BV	1744	Robert Overend
507	Drs. A.J. Buisman BV	1745	Trond Erland Owren
508	Drs. A.J.M. van der Sanden BV	1746	Dursun Ozcan
509	Drs. A.N. Vogel BV	1747	Demet Ozdemir
510	Drs. A.P. Bakker Belastingadviseur BV	1748	Jean-Michel Yves Pacaud
511	Drs. B.W. Littel B.V.	1749	Dominique Pageaud
512	Drs. C.A. Visser BV	1750	Barry Timothy Page
513	Drs. C.B. Boogaart BV	1751	Pierre-Henri Pagnon
514	Drs. C.D. Snoeks BV	1752	Jean-Michel Pailles
515	Drs. C.J.B. van Boxel Belastingadviseur BV	1753	Ramon Palacin Sotillos
516	Drs. C.J.M. Kruijt BV	1754	Jordi Olle Palou
517	Drs. C.J. Roozen Belastingadviseur B.V.	1755	Tibor Palszabo
518	Drs. D.L. Groot Zwaaftink BV	1756	Palur Invest AS
519	Drs. E.B. de Jong Belastingadviseur BV	1757	Xavier Pujol Pamies
520	Drs. E.F. Capel Belastingadviseur BV	1758	Christiana Panayidou
521	Drs. E.H.J. Heijnen Belastingadviseur B.V.	1759	Stavros Pantzaris
522	Drs. E.R. Bruins Slot B.V.	1760	Georgios Papadimitriou
523	Drs. F.A.L. van der Bruggen BV	1761	Andreas Papadopoulos
524	Drs. F.M. Schoon Belastingadviseur BV	1762	Panagiotis Papazoglou
525	Drs. F.M. van der Lof BV	1763	P.A. Pierik Belastingadviseur BV
526	Drs. G.M. van Santen BV	1764	Carole Papoz
527	Drs. H. Hokse B.V.	1765	Stephen John Parkinson
528	Drs. H.T.J.P. Velema B.V.	1766	Graham William Parrott
529	Drs. H.Th. Kuipers Belastingadviseur BV	1767	Kari Olavi Pasanen
530	Drs. ing. A.E. Ratelband B.V.	1768	Alay Bhupendra Patel
531	Drs. J.C.M. Smits Belastingadviseur B.V.	1769	Alpesh Mukund Patel
532	Drs. J.E.I. van Hout BV	1770	Ian Michel Paterson
533	Drs. J.F.M. Kamphuis BV	1771	Kevin Paterson
534	Drs. J. Hetebrij BV	1772	Neil Andrew Patey
535	Drs. J.J.J. Sluifjter BV	1773	Philippe Paul-Boncour

536	Drs. J.J. van Bennekom BV	1774	Vincent Paul-Petit
537	Drs. J.J. Vernooij B.V.	1775	Niklas Paulsson
538	Drs. J.L van der Geest BV	1776	Tatiana Petrovna Pavlova
539	Drs. J.M.A. Drost B.V.	1777	Alexander Ivanovich Pavlyk
540	Drs. J.M.A. Kemna BV	1778	Bohdan Pawiński
541	Drs. J. Niewold BV	1779	Colin Graham Pearson
542	Drs. J.N.P. Grimbergen Belastingadviseur BV	1780	Simon Mark Pearson
543	Drs. J. Verhagen BV	1781	Jose Luis Gonzalo Peces
544	Drs. J. Waals B.V.	1782	Manuel Martinez Pedraza
545	Drs. J.W. Pauw B.V.	1783	Stephane Marie Michel Pedron
546	Drs. J.W. van Oostrum BV	1784	Kunto Jyrki Pekkala
547	Drs. L.F.G. Tuinsma BV	1785	Christos Pelendridis
548	Drs. L.M. Hendriks BV	1786	Antonio Jesus Garcia Peña
549	Drs. M.A. van Loo BV	1787	Yhiza Pena
550	Drs. M. Coenradie BV	1788	Sylvain Perdriau
551	Drs. M. de Kimpe BV	1789	Sylvane Peres-Labourdette
552	Drs. M.E. Westerhout BV	1790	Antonio Vazquez Perez
553	Drs. M. Hagers BV	1791	Andrew Philip Perkins
554	Drs. M.H. de Hair BV	1792	Jean-Marie Perraud
555	Drs. M. Huizer BV	1793	Bruno Perrin
556	Drs. M.J. Noordhoff B.V.	1794	Alain Perroux
557	Drs. M.J. Swets Belastingadviseur B.V.	1795	Simon Thomas Perry
558	Drs. M. Koning BV	1796	Håkan Persson
559	Drs. M.M.J.M. Welters BV	1797	Ola Persson
560	Drs. S.M.M. van der Zande Belastingadviseur BV	1798	André Pesch
561	Drs. M. Stiebing Belastingadviseur BV	1799	Kari Veikko Pesonen
562	Drs. M. van den Hoek B.V.	1800	Uwe Pester
563	Drs. M. Verschoor B.V.	1801	Henrik Reedtz Petersen
564	Drs. N.G. de Jager BV	1802	Jan Petersen
565	Drs. N. van Es B.V.	1803	Peter Telders BVBA
566	Drs. N.Z.A. Karim B.V.	1804	Maxime Petiet
567	Drs. O.E.D. Jonker BV	1805	Vincent Petit
568	Drs. P.C. van Dijk B.V.	1806	Joerg von Petrikowsky
569	Drs. P.J.A. Gabriels BV	1807	Susanne von Petrikowsky
570	Drs. P.J.A.J. Nijssen BV	1808	Philippe Peuch-Lestrade
571	Drs. P.J.A.M. Jongstra Registeraccountant BV	1809	Jürgen Peukert
572	Drs. P.J.E. van Zuijlen BV	1810	Anna Peyron
573	Drs. P.J.J. Vlak BV	1811	Michael Pfaar
574	Drs. P.J.T.A. van Kleef BV	1812	Stefan Pfeiffer
575	Drs. P.J. Verhees BV	1813	Nicolas Pfeuty
576	Drs. P.L.C.M. Janssen BV	1814	Norbert Pfitzer
577	Drs. P.W.J. Laan BV	1815	Pierre Phan Van Phi
578	Drs. P.W.P. de Beus BV	1816	Desombere Philippe BVBA
579	Drs. R.C. Keulemans Belastingadviseur BV	1817	Rhys Ap John Phillip
580	Drs. R.E.J. Pluymakers BV	1818	Nicholas John Philpott
581	Drs. R.H. Bouman BV	1819	Stephanie Jane Phizackerley
582	Drs. R.L.A. Eveleens B.V.	1820	Ph. Pire & Co BVBA
583	Drs. S.G.C. Seijkens BV	1821	Emmanuel Picard
584	Drs. S.J. Hartjes Registeraccountant BV	1822	Piotr Piela
585	Drs. S. Lauers BV	1823	Jacques Pierres
586	Drs. S. Postuma BV	1824	Yannis Pierros
587	Drs. T. Braakman Belastingadviseur BV	1825	Christoph Piesbergen
588	Drs. V.C. Veger BV	1826	Piet Hemschoote BVBA
589	Drs. W. Brink Belastingadviseur BV	1827	Carl Pihlgren

590	Drs. W.E. Paardekooper BV	1828	Arturas Piliponis
591	Drs. W.H. Kerst BV	1829	Ferdinand Pillhofer
592	Drs. W.J. Bos BV	1830	Pierre Pilorge
593	Drs. W.J. Smit BV	1831	Ricardo Raheb Lopes Pires
594	Drs. W.J. Spijker BV	1832	Zeynep Arzu Piskinoglu
595	Drs. W.J. Vermeer Belastingadviseur BV	1833	Susan Pitter
596	Drs. W.P.G. Kurvers Belastingadviseur BV	1834	Josef Pivonka
597	Drs. W. Pot Belastingadviseur BV	1835	P.J.W.M. van de Voort BV
598	Drs. W. van Olst BV	1836	Pierre Planchon
599	Philippe Duchene	1837	Christophe Platet
600	James Alexander Ducker	1838	Eirinikos Platis
601	Pierre-Antoine Duffaud	1839	Michael Plaumann-Ewerdwalbesloh
602	Paul Duffy	1840	Ulrich Plett
603	Herve Dulac	1841	Pochit AS
604	Olivier Dunant	1842	Flurin Poltera
605	Alison Michelle Maria Duncan	1843	Aleksander Poniewierski
606	Olivier Durand	1844	Gratien de Pontville
607	Paul Vincent Durkin	1845	Alberto Placencia Porrero
608	Slaven Durokovic	1846	Martin Jacob Portnoy
609	Serge Durox	1847	Richard David Robert Postance
610	Philippe-Henri Dutheil	1848	Vasily Ivanovich Potapov
611	Eric Duvaud	1849	POT Invest AS
612	D. Vermaelen BVBA	1850	Serge Pottiez
613	Klaus-Hermann Dyck	1851	Nicholas Charles Powell
614	Aliya Kairlievna Japayeva	1852	Krystian Pracz
615	James Robert Eales	1853	Robert Clemens Praetzler
616	Ralf Eberhardt	1854	Praktijkvennootschap S.C. de Lange B.V.
617	Konrad Ebert	1855	Praktijkvennootschap N.M. Opdam B.V.
618	Lars Eckerlein	1856	Niamh Mary Prendergast
619	Hubert Eckert	1857	Christopher John Price
620	Thomas Alexander Eckhardt	1858	Matthew Richard Price
621	Elfriede Eckl	1859	Ana Maria Prieto Gonzalez
622	Philippa Sian Alexandra Eddie	1860	Paolo Prisco
623	Brian Marc Edey	1861	P.R. Janssens BV
624	Lynne Janice Ed	1862	Prof. Mr. R.J. de Vries Belastingadviseur B.V.
625	Finn Ole Edstrøm	1863	prof.dr. A.H.M. Daniels Belastingadviseur BV
626	Adrian Mark Edwards	1864	prof.dr. L.G. van der Tas BV
627	Marinus Gregor Maria Esser	1865	Prof. Dr. A. de Bos BV
628	Alfredo Equiagaray Gomez-Martinez	1866	Prof. dr. M.N. Hoogendoorn BV
629	Christoph Ehrhardt	1867	Harri Kalevi Pärssinen
630	Thomas Ehsen	1868	Ioannis Psychountakis
631	Harald Eisele	1869	P&T Consulting SPRL
632	E.J. Pieters BV	1870	Maria Nieves Briz Puertas
633	Fredrik Ekelund	1871	Gilles Puissochet
634	Ulrika Eklöf	1872	Timur Pulatov
635	Johan Eklund	1873	Owen Gerard Purcell
636	Staffan Ekström	1874	Michael Purrington
637	Claus Michael Elfring	1875	Sergei Yurievich Pushkin
638	Selim Elhadeb	1876	Vitaly Nikolayevich Pyltsov
639	Anders Eliasson	1877	Tillmann Pyszka
640	Martin Ellerbusch	1878	Andrew John Moore Quayle
641	Rainer Herbert Elsner	1879	Emmanuel Quidet
642	Andrew Michael Embury	1880	Enrique Quijada Casillas
643	Stefan Engdahl	1881	Jacinto Ruiz Quintanilla

644	Herbert Engelbrecht	1882	Valerie Quint
645	Ratan Engineer	1883	Tony Qui
646	Peter Englisch	1884	Gilles Rabier
647	Tomi Krister Englund	1885	Racso AS
648	Annika Engström	1886	Nina Rafen
649	Micael Engström	1887	Edgars Ragels
650	Enina AS	1888	Philippe Rahms
651	Sven Bertel Enlund	1889	Francisco Rahola Carral
652	René Jean Victor Ensich	1890	Pascal Raidron
653	Gregor Enzenhofer	1891	David Geoffrey Ramm
654	Franz-Josef Epping	1892	Ramunas Bartasius
655	Equus Advisory Services BVBA	1893	Ralf Norbert Raepfle
656	Ahmet Ersin Erdem	1894	Philippos Zacharia Raptopoulos
657	Eric Van Hoof SPRL	1895	Lynn Stacey Rattigan
658	Robin Ann Errico	1896	Ingrid Rattinger
659	Bakhtiyor Nazaraliyevich Eshonkulov	1897	Stephan Rautschka
660	Øyvind Eskeland	1898	Raphael Ravoux
661	Carlos Esterling	1899	Franciane Rays
662	Nikolaos Evangelopoulos	1900	Alexander Röbel
663	Mark Evans	1901	Magnus Röcklinger
664	Matthew Robert Evans	1902	Ingo Röders
665	Martin George Evry	1903	R. Dikker BV
666	Jose Luis Ruiz Exposito	1904	David Leck Read
667	Celine Eydiu-Boutte	1905	Richard Carl Alexander Reed
668	Daniel Adrian Eyre	1906	George McGrimmon Reid
669	Nicholas Eyton	1907	Stuart Andrew Reid
670	Nadia Faber	1908	Gunther Reimoser
671	Željko Faber	1909	Peter Reinhardt
672	Magnus Fagerstedt	1910	Alexander Reiter
673	Joerg Alfred Fahlbusch	1911	Roger Olof Rejström
674	Catherine Fairhurst	1912	Frederic Reliquet
675	David Geoffrey Fairhurst	1913	R. Ellermeijer Registeraccountant BV
676	Javier Nadir Faiz	1914	Relynwa AS
677	Joakim Falck	1915	Botond Rencz
678	Jan Fanta	1916	Kjell Mikael Renlund
679	Graham Murray Farquhar	1917	Frank Retzlaff
680	Stephen Farrell	1918	Kai Marcel Reusch
681	Michael Wilhelm Faske	1919	Pascal Rhoumy
682	Andreas Faulmann	1920	R.H.W. Godschalk BV
683	Patrick Fawer	1921	Mikael Riberth
684	F. de Bruijn BV	1922	Christopher Donald Richardson
685	FDP Consulting BVBA	1923	Michel Richard
686	Audrey Fallon Fearing	1924	Bernd Richter
687	Daniel Edmund Feather	1925	Olaf Riedel
688	Rico Fehr	1926	Roland Rief
689	Michael Gerard Ferguson	1927	Michael Riesen
690	Sadik Ferik	1928	Jacques Rigo
691	Francisco Javier Ferre Cabre	1929	Kjetil Rimstad
692	Peter Ferrigno	1930	Edvard Øivind Rinck
693	Christiane Fiack	1931	Ingemar Rindstig
694	Bernard Ficini	1932	Carsten Risch
695	Metin Fidan	1933	R.J.W. Lelieveld BV
696	Finn Kinserdal AS	1934	Jan Rafael Rönnerberg
697	Robert Fischer	1935	Robert Boons BVBA

698	Dietmar Fischer	1936	Adrian Lewis Roberts
699	Joel Fischer	1937	Julian Alexander Robertson-Kellie
700	Sylvia Fischer	1938	James Paul Robertson
701	Martin Fishman	1939	Lesley Roberts
702	Stephen Fish	1940	Martin Edward Robey
703	F.J. Blenderman BV	1941	Philip Michael Robinson
704	John Cameron Flaherty	1942	Martin Robisch
705	Detlef Fleischer	1943	Joanna Lesley Santinon
706	Helge Fleischmann	1944	Francois Rochmann
707	Patrick Flochel	1945	Michail Rodakis
708	Alois Fluck	1946	Ivan Vladimirovich Rodionov
709	Bartholomew Flynn	1947	Pedro Rodriguez Fernandez
710	Jakob Lomholt Fogt	1948	Aina Karlsen Røed
711	Rocio Reyero Folgado	1949	Emmanuel Roger
712	Staffan Folin	1950	Patrick Martin Rogers
713	Guillaume Fontaine	1951	Jose Maria Roji Buqueras
714	Adam Fornalik	1952	Jose Luis Cores Roldan
715	Rolf Lars Olof Forslund	1953	Dan Roman
716	Thomas Forslund	1954	Roderick Andrew Charles Roman
717	Ulf Michael Forss	1955	Francisco Victoriano Fernandez Romero
718	Holger Forst	1956	Marta Alvarez-Novoa Romero
719	Robert Gordon Neil Stewart Forsyth	1957	Tommy Romskaug
720	Keith David Forsyth	1958	Ronald Van den Ecker BVBA
721	Bjorn Tore Foss	1959	Timothy James Rooke
722	David Edward Foster	1960	Björn Rosén
723	Sabine Fouchier	1961	Armin Roth
724	Eric Christian Fourel	1962	Jens Rothert-Schnell
725	Jacques Fournier	1963	Rottiers & Co Bedrijfsrevisoren BVBA
726	Philippe Fourquet	1964	Vincent Roty
727	Sara Anne Fowler	1965	Stephane Roubi
728	Nicole Franke	1966	Arnaud de Roucy
729	Peter Andrew Franks	1967	David Lester Royce
730	Frank Lapeirre BVBA	1968	Jean-Francois Royer
731	Matthias Albert Franz	1969	Jean-Philippe Roy
732	Magnus Fredmer	1970	R. Schuur BV
733	Stephen Kenneth Freeman	1971	Stefan Rösch-Rütsche
734	Andreas Freiling	1972	René Röthlisberger
735	Stefanie Evla Frensch	1973	Årtunveien Holding AS
736	Frewam BVBA	1974	Michael John Rudberg
737	Brigitte Frey	1975	Rudi Braes BVBA
738	Lutz Georg Frey	1976	Jesus Perez Ruiz
739	Werner Frey	1977	David Ruiz-Roso Moyano
740	Johnny Frisell	1978	Eugen Rukes
741	Lars Magnus Frisk	1979	Helmut Rundshagen
742	Angelika Frölich	1980	Gunther Ruppel
743	Hartmut Fründ	1981	Roland Ruprecht
744	Fabian Frohn	1982	Frederik Ruschmeier
745	Libor Fryzek	1983	Robert William Russo
746	Karsten Fuser	1984	Davron Munavarovich Rustamkulov
747	Karl Franz Fuchs	1985	Richard Sutcliffe Ruttle
748	Stefan Fuchs	1986	Michal Rybus
749	Rune Fuglestrand	1987	Björn Rydberg
750	Andreas Funke	1988	Lars Rydvall
751	Peter Fuss	1989	David Lee Ryerkerk

752	Keith Gaebel	1990	Marc Ryser
753	David Graham Galbraith	1991	Mikko Jarmo Eelis Ryttilahti
754	Laure Marie Valentine Galceran	1992	Ivan Vasilievich Ryutov
755	Mario Paul Galea	1993	Carine Sabot
756	Gerard Paul Gallagher	1994	Jean-Christophe Sabourin
757	Paul Anthony Gallagher	1995	Nicolas Sabran
758	Dirk Gallowsky	1996	Krzysztof Sachs
759	Jose Sabate Galofre	1997	Tone Maren Sakshaug
760	Polina Vladimirovna Galova	1998	Yvon Salaun
761	Odd Eivind Galta	1999	Basilio Gomez Salinas
762	G.A.M. Aarnink BV	2000	Nikolay Alexandrovich Samodaev
763	Eduardo Sanfrutos Gambin	2001	Francisco Javier Sanchez Ramos
764	Marcus Gantzkow	2002	Karin Maria Sancho
765	Antonio Barranco Garcia	2003	Hanne Sandersen
766	Francisco Jose Fuentes Garcia	2004	Jörg Sandow
767	Sven-Arne Gårdh	2005	Roselyn Sands
768	Errol Wayne Gardner	2006	Loredana Sandu-Vieil
769	Russell Stuart Gardner	2007	Hanspeter Saner
770	Nikolay Georgiev Garnev	2008	Christopher James Sanger
771	Kevin Harry Gaskell	2009	Thomas Sanna
772	Stanislas de Gastines	2010	Isabelle Santenac
773	David Alexander Gaunt	2011	Akop Gurgenovitch Sarkisyan
774	Michel Gauthier	2012	Paul Edward Roisen Sater
775	Dominique Gaveau	2013	Thomas Georg Sauber
776	Hans Gavin	2014	Saulius Adomaitis
777	Geert Gemis BVBA	2015	Alexandra Sausmekat
778	Rolf Daniel Geier	2016	Michel Savoie
779	Ralf Geisler	2017	Maxim Evgenievich Savostianov
780	Marchello Teimurazovich Gelashvili	2018	S.B. Spiessens BV
781	Cuneyt Genc	2019	Rudy Cohen-Scali
782	François Genetelli	2020	S.C. Arkesteijn B.V.
783	Maria Amparo Ruiz Genoves	2021	Michael Schaden
784	Daniel Patrik Gentsch	2022	Knut Schaefer
785	Brigitte Geny	2023	Patrik Schaller
786	Christophe Georget	2024	Paul Scharpf
787	Bruno Gerard	2025	Jon Erlend Scheele
788	Lionnel Gerard	2026	Eckehard Schepers
789	Paul Gerber	2027	Siegfried Scheufele
790	Reto Gerber	2028	Christian Schibler
791	Marine Gesien	2029	Royne Schiess
792	Frederic Ghidalia	2030	Sven Schieszl
793	Frank Göhner	2031	Arnim Schiffmann
794	Stephan Gier	2032	Peter Schilling
795	Denis Gillet	2033	Sibylle Schilling
796	Nicolas Charles Gillet	2034	Jürgen Schimmele
797	Hamdeep Tina Gill	2035	Tobias Schlebusch
798	Kevin Duncan Gill	2036	Manfred Schüle
799	Jean-Francois Ginies	2037	Markus Schlüter
800	Jean-Marie Georges Gischer	2038	Christophe Schmeitzky
801	Gittan AS	2039	Olaf Schmetzer
802	David Jacob Gittleson	2040	Stefan Marc Schmid
803	Elisabeth Glaser	2041	Andreas Schmidt
804	Gunnar Gloeckner	2042	Juergen Schmidt
805	Craig Andrew Glindemann	2043	Bernd Schmitt

806	Andrew John Glover	2044	Thomas Schmitt
807	Ferdinand Günnewig	2045	Annette Schmitz
808	Peter Gockel	2046	Marc Jean Schmitz
809	Geoffrey Stephen Godding	2047	Matthias Schmusch
810	Adrian Godfrey	2048	Rolf Schönbrodt
811	Sören Goebel	2049	Gerhard Friedrich Schneiders
812	Joachim Goetz	2050	Mattias Schneider
813	Zeynep Okuyan Gokyilmaz	2051	Thomas Schneider
814	Todd Adlai Goldberg	2052	Christian Scholer
815	Jane Helen Goldsmith	2053	Christian Marcus Scholz
816	Golenvaux & Co BVBA	2054	Michael Scholz
817	Nicholas Kenwyn Gomer	2055	Julie Schommers
818	Fernando Gomez Garcia	2056	Urs Schüpfer
819	Juan Antonio Soto Gomis	2057	Markus Schragl
820	Juan Maria Roman Gonçalves	2058	René Schreiber
821	Narciso Serratos Gonzalez-Gros	2059	Wilhelm Schreiner
822	Miguel Angel Rodriguez-Sahagun Gonzalez	2060	Annette Schrickel
823	Olga Volodymyrivna Gorbanovska	2061	Udo Schubert
824	Timothy Richard Gordon	2062	Christian Schulz-Wulkow
825	Thierry Gorlin	2063	Benoit Schumacher
826	Brian Michael Gorman	2064	Tobias Wilhelm Schumacher
827	Jean-Christophe Goudard	2065	Marcel Schwab
828	Stephan Goverts	2066	Patrick Schwaller
829	Brigitte Goy Auberton	2067	Gerhard Schwartz
830	Gerhard Grabner	2068	René Schwarzenbach
831	Oliver Graf	2069	Klaus Schwarz
832	Annie Aitken Barr Graham	2070	Markus Thomas Schweizer
833	Philippe Grand	2071	SCMA AS
834	Karin Grann	2072	Gilles Scognamiglio
835	Angus Hugh Fraser Grant	2073	Ian Anthony Scott
836	Rodney John Grant	2074	David Haydn Scourfield
837	Helge-Thomas Grathwol	2075	Peter Söderström
838	Julian John Gray	2076	S.D.J. Overbeek-Goeseije B.V.
839	Neville Jason Gray	2077	Franck Sebag
840	Richard James Gray	2078	Riitta Ilona Sedig
841	Alexander Jurievich Grebeniuk	2079	Christodoulos Constandinou Seferis
842	Philippa Jane Green	2080	Christoph von Seidel
843	John Fraser Greenshields	2081	Torsten Seidel
844	Jan Paul Gregory	2082	Peter Seitz
845	Mark Gregory	2083	Pascal Selignan
846	Stuart David Gregory	2084	Finn Espen Sellæg
847	Stephen Raymond Gregory	2085	SELMO Consult BVBA
848	Anne Grette	2086	Martin Selter
849	Martin Wolfgang Greve	2087	Jelena Semionova
850	Grevikveien Holding AS	2088	Mark Andrew Semple
851	Thomas Griess	2089	Xavier Senent
852	Alan Joseph Griffiths	2090	Marcus Senghaas
853	Sandrine Gril-Prats	2091	Kevin William Senior
854	Martin Gröli	2092	Vladislav Severa
855	Jacek Górnik	2093	Riaz Ali Shah
856	Ana-Cristina Grohnert	2094	Andrew Ian Shaw
857	Cornelius Carl Oliver Grossmann	2095	Fiona Joan Sheridan
858	Andreas Grote	2096	Nils Söhnle
859	Jan-Menko Grummer	2097	Tatiana Yurievna Shustova

860	Jvo Karl Grundler	2098	Helene Siberg
861	Björn Grundvall	2099	Khalid Siddique
862	Trym Gudmundsen	2100	Harperbean Singh Sidhu
863	Laure Guegan	2101	Andreas Siebel
864	Jean-Charles Gueganou	2102	Oliver Sieger
865	Philippe Guenne	2103	Louis Siegrist
866	Serge Gueremy	2104	Sileghem BVBA
867	Jerome Guirauden	2105	Michael Thatcher (Mike) Sills
868	Øystein Arff Gulseth	2106	Terry Simmons
869	Ahmet Feridun Gungor	2107	Anna-Maija Simola
870	Manish Gupta	2108	Holger Simonsen
871	Björn Gustafsson	2109	Günter Singer
872	Håkan Gustafsson	2110	Amarjit Singh
873	Ragnar Gustavii	2111	Andreas Sinz
874	Gust Herrewijn BVBA	2112	Anna Sirocka
875	Maria del Carmen Martin Gutierrez	2113	Kenneth Mikael Sjölander
876	Antoinette Gutierrez-Crespin	2114	Julian James Skingley
877	G.W. Hilverda BV	2115	Ulrich Skirk
878	Stephan Walter Hubert Haagmans	2116	Tor Inge Skjellevik
879	Klaus Haarmann	2117	Jane Slinn
880	Christoph Emanuele Haas	2118	David George Small
881	Max-Martin Habeck	2119	Francis David Small
882	Philip Haberman	2120	John Keith Geoffrey Smart
883	Olivier Hache	2121	Michael Smejkal
884	Andreas Hadjidamianou	2122	Lambert Robertus Smid
885	Thomas Haerdtl	2123	Alexander Anatolyevich Smirnov
886	Armin Walter Hassler	2124	Irina Gennadijevna Smirnova
887	Alexander Hagberg	2125	Derek Gordon Smith
888	Svend Bernt Hagemann	2126	Alexander Mark Smith
889	Knut Eirik Hagness	2127	Georgios Smyrnioudis
890	H.A.H. Hulst BV	2128	Andrew David Smyth
891	Sven Haehnel	2129	Anthony Joseph Smyth
892	Stefan Hakansson	2130	Dorota Snarska-Kuman
893	David Martin Hales	2131	Pia Søndergaard
894	Stephen John Hales	2132	Lynne Margaret Sneddon
895	Ole Nils Halfpap	2133	Jeffrey Soar
896	Nigel Leslie Halkes	2134	Carsten Sobotta
897	Rene Hallenberger	2135	Armin Sohler
898	Lawrence Hall	2136	Henrik Solberg-Johansen
899	Michael Hall	2137	Irina Sergeevna Solovova
900	Mikael Hall	2138	Karen Leah Somes
901	Richard Alexander Hall	2139	Nils Sonntag
902	Bernhard Hamberger	2140	Erik Søreng
903	Karl Martin Hamberger	2141	Juan Jose Torreadella Soriano
904	John Julien Hames	2142	Andrew Vladimirovich Sorokin
905	Olav Berthling Hamre	2143	Jean Soto
906	Noam Dov Handler	2144	Magdalena Soucek
907	Graham Stuart Handy	2145	Sylvie Soulier
908	Stephan Hanft	2146	Thomas Spannagl
909	Jørgen Valther Hansen	2147	Paul John Sparkes
910	Per Øyvind Borge-Hansen	2148	Andrew Spence
911	Peter Fredløv Hansen	2149	Pamela Helen Spence
912	Kjell Hansson	2150	Christoph Spiekermann
913	Pär-Ola Hansson	2151	Andreas Spielmann

914	Gary Harding	2152	Joachim Spill
915	Richard Andrew Harding	2153	S.P.M. Timmerman BV
916	George Brett Hardy	2154	Susanne Späth
917	David Gerald Lancelot Hargrave	2155	Sredna Holding AS
918	Kevin Harkin	2156	Benny Lynge Sørensen
919	Thomas Harms	2157	Ole Sørensen
920	Harry Everaerts Bedrijfsrevisor BVBA	2158	Venkatesh Srinivasan
921	Neil James Harrison	2159	Vidvangen Holding AS
922	Roger Henri Hartmann	2160	Tore Sørлие
923	Tobias Hartung	2161	Walo Staehlin
924	Harunda AS	2162	Jürgen Staiger
925	Matthew Neale Harvey	2163	Marcel Stalder
926	Mark William Harold Harvey	2164	Erik Peter Strandh
927	Ulrike Hasbargen	2165	Elizabeth Stanton
928	Ulrich Hasenklever	2166	Christine Staub
929	Mark Arnold Bowes Hatton	2167	Timothy James Steel
930	Leonidas Chatzikonstantis	2168	Søren Henrik Steenholdt
931	Torsten Haubold	2169	Lars Olov Stéen
932	Lone Haudrum	2170	Andreas Stefaner
933	Siegbert Hauer	2171	Stefanishin Sergey Sergiyovych
934	Agnete Haugerud	2172	Stefan Olivier BVBA
935	Jürgen Haun	2173	Knud Lybecker Steffensen
936	Maren Hausmann	2174	Frank Steimel
937	Rainer Hausmann	2175	Michael Steinweg
938	Klaus-Martin Haussmann	2176	Stenersen Kjell AS
939	Andreas Edmund Havas	2177	Thomas Stenz
940	Istvan Havas	2178	Rebecca Anne Stephens
941	Karl Jonathan Havers	2179	Carolyn Sarah Stepler
942	Jari Juhani Havukainen	2180	Uwe Sterz
943	Mark Hawkins	2181	Steven Claes BVBA
944	Sven Hayn	2182	Patrick Tom Stevens
945	H.B.A. Steens BV	2183	Stevning Holding AS
946	John Anthony Headley	2184	Steven Van Laer BVBA
947	Robin David Jennings Heath	2185	Margaret Ann Stilwell
948	Per Hedström	2186	Roy Howard Stockell
949	Paul Hegenbarth	2187	Penelope Ann Stocks
950	Robert Heinczinger	2188	Marc Stoessel
951	Markus Ernst Toni Heinen	2189	Aidan Thomas Stokes
952	Stefan Heinrich Heissner	2190	Agneta Strandberg
953	Robert Heinrich	2191	Neil John Strathdee
954	Uwe Guido Hein	2192	Monica Annmarie Schulte Strathaus
955	Oliver Heist	2193	Ulf Strauss
956	Frank Eithun Helland	2194	Asta Streimikiene
957	Bernard Heller	2195	Andreas Strähle
958	Michael Christian Heller	2196	Richard Joseph Stringer
959	Jörg Hellmann	2197	John Erik Åström
960	Rolf Gunter Hentschel	2198	Rikard Ström
961	Barbara Henzen	2199	Matthias Struck
962	Miguel Angel de Prado Heras	2200	Gerd-Willi Stürz
963	Helena Herlogsson	2201	Brian Stubtoft
964	Frank Christian Hermann	2202	Jürg Stucker
965	Silvia Hernandez	2203	Martin Studer
966	Robert Samuel David Heron	2204	Iuliia Sergiyivna Studynska
967	Juan Jose Salas Herrera	2205	Klaus Sulzbach

968	Manuel Giralt Herrero	2206	Håkan Sundberg
969	Peter Hertz	2207	S. van den Ham Accountant-Administratieconsulent BV
970	Andreas Gunter Herzing	2208	Jonas Svensson
971	Hans Joachim Heubach	2209	Stefan Svensson
972	Stefan Heyers	2210	Oleg Stanislavovych Svietlieiushchyi
973	HGL Holding AS	2211	Oleksandr Mykhaylovych Svistich
974	H. Hollander BV	2212	Graeme A. Swan
975	Michael George Hibberd	2213	Angela Swarbrick
976	Friedrich Otto Hief	2214	Sylvie Goethals SPRL
977	Raimo Otto Kalevi Hietala	2215	Johan Sylvé
978	Michael Hildebrandt	2216	Denes Szabo
979	James Christopher Stewart Hillman	2217	Gergely Szabo
980	Kevin Robert Hills	2218	Laszlo Szakal
981	Juha Veikko Aulis Hilmola	2219	Radoslaw Szczech
982	Gabriele Gisela Hilsebein	2220	Judit Szilagyi
983	Pirkko Liisa Hiltunen	2221	Balazs Szolgyemy
984	Jaakko Taneli Hirvola	2222	Mikhail Glebovich Tabakov
985	Peter Hissnauer	2223	Andras Lajos Tailby-Faulkes
986	Håkan Hjalmarsson	2224	Agnieszka Talasiewicz
987	Thomas Heinrich Peter Maria Hülster	2225	Victor Gomez De La Cruz Talegon
988	Jörg Hönemann	2226	Erkka Tapani Talvinko
989	Ian Richard Hobson	2227	Zhanna Sarsenbaevna Tamenova
990	John Richard Hobster	2228	Munire Muge Tan
991	Karen Hochrein	2229	Sedat Tasdemir
992	Dean Philip Hodcroft	2230	Sergei Mikhailovich Taskaev
993	Reto Hofer	2231	Christopher David Tattersall
994	Willy Hofstetter	2232	Wolfgang Taudte
995	Ralph Holbein	2233	Ari Allan Tauriainen
996	Zoe Ingre Holgate	2234	Catharine Frances Taylor
997	Hendrik Hollweg	2235	Benjamin Stirling Taylor
998	Mikael Lars Holmström	2236	Matthew Herbert Taylor
999	Stephen John Holt	2237	Rupert Charles Uttermare Taylor
1000	Neil Alexander Holyoake	2238	Richard Edward Taylor
1001	François Holzman	2239	Steve Taylor
1002	Kevin Mark Honey	2240	T.B. Vreeburg Registeraccountant BV
1003	Charles Gair Honnywill	2241	Hasan Erdem Tecer
1004	Philippe Hontarrede	2242	Clas Tegidius
1005	Claire Hooper	2243	Julie Linn Teigland
1006	John Raymond Hopes	2244	Ralf Gerd Temporale
1007	Antoine Dirk Roeland van Horen	2245	Frederic Teper
1008	Camelia Horlaci	2246	Sylvie Testa
1009	Karen Louise Horne	2247	Dmitry Petrovich Tetyushev
1010	Michael Deamster John Hornsby	2248	Th.B. de Vries BV
1011	Radwan Hoteit	2249	Karin Thelemann
1012	John Alexander Houlden	2250	Yiannakis Theoklitou
1013	Regis Marcel George Houriez	2251	Denis Thibon
1014	Gary Howe	2252	Alexander Thoma
1015	Atle Hørlyk	2253	Frederic Thomas
1016	Lennart Öhrström	2254	Keith Gordon Thomas
1017	Jacek Hryniuk	2255	Philippe Thomas
1018	H. Schepers & Co BVBA	2256	Stig Thorgersen
1019	Xavier Georges Hubaux	2257	Michael Thorne
1020	Markus Frank Huber	2258	Jeremy Thurbin

1021	Alan Michael Hudson	2259	Gunnar Erland Thuresson
1022	Roland Häussermann	2260	Johan Thuresson
1023	Sebastien Huet	2261	Gunther Tillmann
1024	Craig William Owen Hughes	2262	Yulia Pavlovna Timonina
1025	Gareth Howard Hughes	2263	Ranno Tingas
1026	Jonathan Hughes	2264	Andrew David Tivey
1027	Neil Hughes	2265	Juan Jose Terraza Torra
1028	Erik Hultman	2266	José Miguel Andrés Torrecillas
1029	Christoph Hultsch	2267	Torvhågen Invest AS
1030	Stefan Hultstrand	2268	Eric Henri Paul Tournet
1031	Heiko Hummel	2269	Isabelle Tracq-Sengeissen
1032	Ian Hunter	2270	Pablo Tramoyeres Galvañ
1033	Pierre Hurstel	2271	Transfer Pricing Consulting BVBA
1034	Martin Hurst	2272	Lars Träff
1035	Carl-Josef Husken	2273	Johan Törnquist
1036	Neil John Hutt	2274	Sven Tärnvik
1037	Eero Kalle Huusko	2275	Isabel Gisela Tropschug
1038	Thomas Huwyler	2276	Evgeny Valentinovich Trusov
1039	Huygen & Co BVBA	2277	James Edward Sebastian Tufts
1040	Serge Huysmans	2278	Antonio Bosch Tugores
1041	H. Van den Abeele & Co Bedrijfsrevisoren BVBA	2279	Vesa Sakari Tuomi
1042	Sarah Elizabeth Clifford	2280	Jarkko Markus Tuomolin
1043	Andrei Alexandrovich Ignatov	2281	Gulmira Kuanishevna Turmagambetova
1044	Mikko Aarne Äijälä	2282	Philipp Alexander Turowski
1045	Peter Mikael Ikonen	2283	Balazs Tuske
1046	Efstathia Iliadou	2284	Robin Charles Tye
1047	Heikki Petteri Ilkka	2285	Marc Ueberschär
1048	Richard Kenneth Indge	2286	Mats Uggelberg
1049	Jørund Haga Indrehus	2287	Håkan Ulrichs
1050	Boets Inge BVBA	2288	Karsten Umnuß
1051	Ing. J.W.A.M. Otten BV	2289	Christian Uphaus
1052	Richard Mark Ingleton	2290	Rosalind Eileen Upton
1053	Jorge Ernesto Intriago Jacome	2291	Janez Uranic
1054	Bogdan Ion	2292	Uranos AS
1055	Anca Mirela Ionescu	2293	Anton Sergeevich Ustimenko
1056	Anastasios Iosifidis	2294	Petr Vacha
1057	Sabiniano Medrano Irazola	2295	Philippe Vailhen
1058	Ir. J.G.G.V. van den Boom B.V.	2296	Valogiant AS
1059	Ir. K.P.Spaans B.V.	2297	Luc Valverde
1060	Hans Isler	2298	Stéphane Vanbergue
1061	Eva Martonne Ispanovity	2299	Jean-Marie Vandame
1062	I-Squared Consulting BVBA	2300	Franck Van Hassel
1063	Ius Consult BVBA	2301	John Gerard Willem Van Rossen
1064	Alexei Vladimirovich Ivanov	2302	Nathalie Van Vliet
1065	Stephen George Ivermee	2303	Stephen Varley
1066	Alexander Vladimirovich Ivlev	2304	Jean-Roch Varon
1067	Patricia Doreen Jackson	2305	Peter Vaszari
1068	Thomas Andrew Jack	2306	David Lewis Vaughan
1069	Jacques Vandernoot & Co BVBA	2307	Jeremy Vaughan
1070	Hans-Joachim Jaeger	2308	Raul Vazquez Perez
1071	Heike Jagfeld-Emmerich	2309	Klaus von Brocke
1072	JAG & VI AS	2310	Marie-Hélène Vedel
1073	Eskild Nørregaard Jakobsen	2311	Tamas Vekasi
1074	Keld Hasle Jakobsen	2312	Joaquín Velasco Plaza

1075	Jiri Jakoubek	2313	Ilgar Veliyev
1076	Stanley George Jakubek	2314	Brian Edward Vella
1077	Jan De Luyck BVBA	2315	Risto Venermo
1078	Markus Jandl	2316	Ian Philip Venner
1079	Ondrej Janecek	2317	Eric Verron
1080	Michael Arnold Janetschek	2318	Torsten Vesper
1081	Brian Jerome Jantz	2319	Arild Vestengen
1082	Dominik Januszewski	2320	Peter-Paul Vester
1083	Mark Vincent Jarvis	2321	Maria Barbara Pardo De Santayana Vidal-Abarca
1084	Herve Jauffret	2322	Francisco Javier Badia Vidal
1085	Jazzy AS	2323	Stefan Viering
1086	J.B. van den Bos Belastingadviseur BV	2324	Bjørn Vihovde
1087	J.C. Besters BV	2325	Gemma Molar Vila
1088	J.C.S.E. Hendriks BV	2326	Pedro Carol Vilar
1089	Jean-Pierre Decotignies SPRL	2327	Juan Carlos Sagrera Villagrasa
1090	Jean-François Hubin & Co SPRL	2328	Francois Villard
1091	Martine Jeanneaux	2329	Rosalia Soler Villa
1092	Jean-Yves Jegourel	2330	Mette Vilos
1093	Reece Jenkins	2331	Iveta Vimba
1094	Jennings Jeremy SPRL	2332	Vincent Etienne SPRL
1095	Britta Veis Jensen	2333	Gabriella Viragh
1096	Svend Duelund Jensen	2334	Ulf Virgin
1097	Keith Milne Jess	2335	Päivi Kristiina Virtanen
1098	J.F. Steffan BV	2336	Ari Väisänen
1099	J.G. Kolsters BV	2337	Nino Di Vito
1100	Jhr. Mr. C.W.A. van Suchtelen Belastingadviseur BV	2338	Christine Vitrac
1101	J.J. Hendriks BV	2339	Laurent Vitse
1102	J.L. Geutjes BV	2340	Ewald Voelker
1103	J.M. Heijster BV	2341	Michael Vogel
1104	JNL Taxconsult SPRL	2342	Alexander Vogt
1105	Bernard Job	2343	Christopher Jules Voogd
1106	Lena Joelsson	2344	Claus-Peter Wagner
1107	Jostein Johannessen	2345	Michael Wahl
1108	Anders Johansson	2346	Ola Wahlquist
1109	Ann-Britt Johansson	2347	Claude Walbert
1110	Bo Johansson	2348	Hans-Robert Walbröl
1111	Claes Johansson	2349	Stefan Waldens
1112	Karl Johansson	2350	Dieter Waldmann
1113	Lars Johansson	2351	Paul Richard Walker
1114	Per-Olof Johansson	2352	Rolf Walker
1115	Aaron Johnson	2353	Robert Charles Walker
1116	Sarah Elizabeth Johnson	2354	Peter Ian Wallace
1117	Mark Francis Jones	2355	Paul David Wallek
1118	Richard Parry Jones	2356	Samy Walleyo
1119	Hildur Eir Jonsdottir	2357	Bridget Agnes Walsh
1120	Christophe David Simon Joosen	2358	Andrew Walton
1121	Gavin Alexander Jordan	2359	Anthony Ward
1122	Olivier Joseph Jordant	2360	Robert Johnathan Ward
1123	Niels Josephsen	2361	Paul Edgar Warn
1124	Pierre Jouanne	2362	Benjamin James Warren
1125	Marie-Henriette Joud-Laurec	2363	Steven James Wasley
1126	Robin David Jowitt	2364	Lee William Watson
1127	Jozef Van de Weyer BVBA	2365	Stuart William Watson

1128	J.P. Lemmens BV	2366	Karen Jeanne Wauters
1129	Mikko Simo Sakari Järventausta	2367	W.C. van Hoeven B.V.
1130	J.T. de Hek BV	2368	Arne Weber
1131	Mark Jung	2369	Max Weber
1132	Jakhongir Hayrullaevich Juraev	2370	Ingo Mathias Weber
1133	Marcin Jurczak	2371	Kim Wegener
1134	Zbigniew Jan Jusiś	2372	Matthias Karl Walter Wehling
1135	JVH BVBA	2373	Christoph Wehner
1136	Anna Kahn	2374	Oliver Wehnert
1137	Sofia Kalomenidou	2375	Ludger Weigel
1138	Spyridon Kaminaris	2376	Lars Weigl
1139	Vasileios Kaminaris	2377	Michael Weimar
1140	Timo Kanervo	2378	Pierre Guillaume Weimerskirch
1141	Mikhail Gennadievich Kapitanov	2379	Alan Spencer Wein
1142	Alexandros Karakitis	2380	Dmitry Evgenievich Vaynshteyn
1143	Alexis Karklins-Marchay	2381	Peter John Wells
1144	Per Karlsson	2382	Brian Welsh
1145	Tomas Karlsson	2383	Justin Welstead
1146	Magnus Karlström	2384	Quentin Wemaere
1147	Regina Karner	2385	Petra Wendelova
1148	Jari Karppinen	2386	Roland Wendel
1149	Seija Hannele Karttunen	2387	Martin Werthmann
1150	Uwe Kaschub	2388	Mark Alan Wesley
1151	Marios Kassinos	2389	Peter Wesp
1152	May Kassis-Morin	2390	Kevin John Weston
1153	Gerhard Hans Kaufmann-Noelte	2391	Timothy John Anthony West
1154	Roland Kaufmann	2392	Eckart Wetzel
1155	Navin Kaul	2393	Jeannot Henri Weyer
1156	Thilo Kausch-Blecken von Schmeling	2394	Werner Bernhard Weynand
1157	Alison Clare Kay	2395	W. Flikweert BV
1158	Keak AS	2396	W.H. Borsje BV
1159	Jacek Kedzior	2397	Duncan Whitecross
1160	Edward Keen	2398	Ian John Philip Whitlock
1161	Samantha Jane Keen	2399	Mary Ann Bean
1162	Siegfried Walter Keller	2400	Ralf Widmann
1163	Jillian Kelly	2401	Martin Wiedemann
1164	Robert Hunter Kelly	2402	Piotr Wielinski
1165	Michael Kemper	2403	Robert Wienken
1166	Paul Joseph Kennard	2404	Martina Wiesemann
1167	Maryam Kennedy	2405	Gillian Wild
1168	Michael Stuart Kenyon	2406	Michael John Wildig
1169	Eckhard Kern	2407	Thomas Wilhelm
1170	Hans Kersel	2408	Iain Rob Wilkie
1171	KES Invest AS	2409	David Lindow Wilkinson
1172	Matthew James Keson-Lee	2410	Stephen Michael Wilkinson
1173	Günter Ketterle	2411	Peter Gilhespy Willey
1174	Mikhail Sergeevich Khachaturian	2412	Willhei AS
1175	Abduzhebar Useinovich Khalilov	2413	Gillian Mary Williams
1176	Iqbal Khan	2414	Kenneth Andrew Williamson
1177	Tariq Khatri	2415	Kenneth Grant Williamson
1178	Stephane Kherroubi	2416	Sarah Jane Williams
1179	Margaret Elizabeth Khnichich	2417	Steven Peter Wills
1180	Evgeni Anatolievich Khrustalev	2418	Allister Ian Wilson
1181	Sabine Kiener	2419	Cary Daniel Wilson

1182	Hanno Kiesel	2420	David Craig Edman Wilson
1183	Ivar Kiigemagi	2421	Richard William Wilson
1184	Johan Andreas Killengreen	2422	Stuart Wilson
1185	Alain Edouard Henri Kinsch	2423	Astrid Wimmer
1186	Stephen Edward Kirby	2424	Robert Frederic Winchester
1187	Gabriele Kirchhof	2425	Willi Wingenfeld
1188	Kirem AS	2426	Hartmut Winkler
1189	Kirie AS	2427	Nicolas Winkler
1190	Alan William Kirkman	2428	Christophe Jean-Nicolas Cécile Ghislain Wintgens
1191	Kim Kjellberg	2429	Niels Winther-Sørensen
1192	KjK investering AS	2430	Karl Wirth
1193	Nicolas Klapisz	2431	Mariusz Witalis
1194	Klaus Klein	2432	Thomas Witsch
1195	Robert Pawel Klimacki	2433	Ute Witt
1196	Carl-Heinz Klimmer	2434	Cornelia Evelyn Wolff
1197	Giso Klingelhöfer	2435	Andrew Wollaston
1198	Felix Klinger	2436	Peter Wollmert
1199	Tim Klinkosch	2437	Hans-Juergen Wolter
1200	Kazimierz Klonecki	2438	Paul Wood
1201	Philip Klopfenstein	2439	Tracy Michelle Wood
1202	Dennis Kloeppe	2440	Andrew David Woosey
1203	Dietmar Günther Klos	2441	W.P. de Pater BV
1204	Carsten Klug	2442	W.R. den Hartog BV
1205	Josef Klute	2443	Oliver Wright
1206	Petr Knap	2444	Daniel-Andreas Wüst
1207	Carsten Kniephoff	2445	W.T. Prins Registeraccountant BV
1208	Rainer Kurt König	2446	Qinghua Xu-Pionchon
1209	Hans-Jørgen Knudsen	2447	Bogdan Valerievich Yarmolenko
1210	Ferdinand Kobelt	2448	Y.M. Jansen B.V.
1211	Bernadette Koch	2449	Julian Arthur Young
1212	Milan Kocka	2450	Philip James Young
1213	Stefan Koehler	2451	Oleg Vladimirovich Youshenkov
1214	Volkrad Dietmar Koesling	2452	Fatma Ebru Yucel
1215	Henrik Kofoed Petersen	2453	Yves tiberghien & Co BVBA
1216	Sarah Kokot	2454	Eugenia Vladimirovna Zaichikova
1217	Alexey Georgievich Kondrashov	2455	Lukasz Zalicki
1218	Emi Takeuchi	2456	William Zanotti
1219	Maarten Franciscus Koper	2457	Nour-Eddine Zanouda
1220	KOR AS	2458	Jürgen Zapf
1221	Tuija Helena Korpelainen	2459	Daniel Zaugg
1222	Volodymyr Anatoliyovych Kotenko	2460	Yannick Marie Zeippen
1223	George Kourris	2461	Gerhard Zenk
1224	Andrzej Kowal	2462	Vladimir Vladimirovich Zheltonogov
1225	Ewa Kowalczuk	2463	Yevgeniy Fidailyevich Zhemaletdinov
1226	Iwona Kozera	2464	Dmitry Mikhailovich Zhigulin
1227	Jaroslav Kozinski	2465	Lukasz Ziólek
1228	Rudolf Krämmer	2466	Philippe Zimmermann
1229	Stéphane Kraft	2467	York Zöllkau
1230	Roger Pius Krapf	2468	Jürg Zürcher
1231	Hubert Kratzer	2469	Martin Zuba
1232	Timothy Joel Kreatschman	2470	Francisco Javier Ezcurra Zubeldia
1233	Uwe Krebs	2471	Bernhard Zwahlen
1234	Dyntar Radek	2472	Artur Zwak

1235 Hauptfleisch Roman  
1236 Pav Radek  
1237 Riegger Pavel  
1238 Shaheen Michael Albert

# Appendix C: Ernst & Young Europe LLP – Beneficial owners of legal entities

Name	Beneficial Owner
1 A. de Bie BV	Bie, Albert de
2 A. Verhoeff Registeraccountant BV	Verhoeff, Albert
3 A.A. Heij BV	Heij, Arnold Alexander
4 A.A. Wijnen BV	Wijnen, Alexander Augustinus
5 A.E. Wijnsma B.V.	Wijnsma, André Elias
6 A.F.J. van Overmeire BV	Overmeire, Alexander Frans Jan van
7 A.H.A.M. van Laack BV	Laack, Anthonius Hendricus Adrianus Maria van
8 AD Advisory Services BVBA	Deprez, Andy Ferdinand Julien
9 Ad extremum AS	Hagland, Kristin
10 Amario AS	Haga, Jan Egil
11 Anciaux & Co SPRL	Anciaux, Pierre Jean F.
12 Anstes II AS	Ommedal, Espen
13 APA Holding AS	Amundsen, Amund Petter
14 Arrival Tax Consultants BVBA	Joosten, Herwig Jozef H�el�ene Nico
15 �rtunveien Holding AS	R�dal, Asbj�rn
16 B.K. Jelgerhuis Swildens BV	Jelgerhuis Swildens, Bruno Kees
17 Boets Inge BVBA	Boets, Ingeborg Johanna Danny
18 Brase AS	Hokholt, Torstein
19 Buhovd AS	Aschehoug, Leiv Thorkil
20 C. E. B�sterud AS	B�sterud, Christin Erichsen
21 C.N.J. Verhart BV	Verhart, Carolus Nicolaas Johannes
22 C.Th. Reckers BV	Reckers, Cornelus Theodorus
23 Cambridge Continental BVBA	De Busscher, Lucien
24 Christel Weymeersch BVBA	Weymeersch, Christel Rachel Gisleen
25 Chrysalis AS	Avaldsnes, John Olav
26 CVM Consult BVBA	Vandermeersche, Chris Johnny Elisabeth
27 D. Vermaelen BVBA	Vermaelen, Danielle Maria
28 D.A. de Waard BV	Waard, Dirk Adrianus de
29 Danny Wuyts BVBA	Wuyts, Daniel Theophiel Maria
30 Desombere Philippe BVBA	Desombere, Philippe Remi Marie-Jeanne
31 DM Consult BVBA	De Monie, Jean Fran�ois
32 Dr. M.E.M. van Dijen BV	Dijen, Monica Elisabeth Maria van
33 Dr. R.W.G. Rouwers Belastingadviseur BV	Rouwers, Robertus Wilhelmus Gerhardus
34 Drs. A.A. Beijer B.V.	Beijer, Alexander Adriaan
35 Drs. A.B. Roeders BV	Roeders, Albert Berend
36 Drs. A.G. van der Wilden Belastingadviseur BV	Wilden, Anthony Gordon van der
37 Drs. A.J. Buisman BV	Buisman, Andries Jans
38 Drs. A.J.A. Hassing BV	Hassing, Arnoldus Johannes Anthonius
39 Drs. A.J.M. van der Sanden BV	Sanden, Adrianus Johannes Maria van der
40 Drs. A.M.W.J. Keijsers B.V.	Keijsers, Angelique Maria Wilhelmina Josephina
41 Drs. A.N. Vogel BV	Vogel, Andrea Nicola
42 Drs. A.P. Bakker Belastingadviseur BV	Bakker, Arco Peter
43 Drs. B.C.J. van Gils Belastingadviseur BV	Gils, Bartholomeus Cornelis Johannes van
44 Drs. B.W. Littel B.V.	Littel, Bastiaan-Wouter
45 Drs. C.A. Visser BV	Visser, Cornelis Anne
46 Drs. C.B. Boogaart BV	Boogaart, Coenradus Bernardus
47 Drs. C.D. Snoeks BV	Snoeks, Casimir Dimitry
48 Drs. C.J. Roozen Belastingadviseur B.V.	Roozen, Connie Josephina
49 Drs. C.J.B. van Boxel Belastingadviseur BV	Boxel, Cornelis Johannes Bernardus van
50 Drs. C.J.M. Kruijt BV	Kruijt, Casper Jacob Marinus
51 Drs. D.L. Groot Zwaaftink BV	Groot Zwaaftink, Dani�l Lodewijk
52 Drs. E.B. de Jong Belastingadviseur BV	Jong, Edwin Bernhard de
53 Drs. E.F. Capel Belastingadviseur BV	Capel, Eduard Franciscus

54	Drs. E.H.J. Heijnen Belastingadviseur B.V.	Heijnen, Eugène Henri Jos
55	Drs. E.R. Bruins Slot B.V.	Bruins Slot, Egbert Rudolf
56	Drs. F.A.L. van der Bruggen BV	Bruggen, Franciscus Antonius Leonardus van der
57	Drs. F.M. Schoon Belastingadviseur BV	Schoon, Frank Maarten
58	Drs. F.M. van der Lof BV	Lof, Floris Michiel van der
59	Drs. G.M. van Santen BV	Santen, Gerard Marinus van
60	Drs. H. Hokse B.V.	Hokse, Hendrik
61	Drs. H.T.J.P. Velema B.V.	Velema, Hendrik Thomas Johannes Petrus
62	Drs. H.Th. Kuipers Belastingadviseur BV	Kuipers, Harmannus Theodorus
63	Drs. ing. A.E. Ratelband B.V.	Ratelband, Arnout E.
64	Drs. J. Hetebrij BV	Hetebrij, Jacob
65	Drs. J. Niewold BV	Niewold, Jan
66	Drs. J. Verhagen BV	Verhagen, Jules
67	Drs. J. Waals B.V.	Waals, Joost
68	Drs. J.C.M. Smits Belastingadviseur B.V.	Smits, Johannes Cornelis Maria
69	Drs. J.E.I. van Hout BV	Hout, Joannes Eligius Ignatius van
70	Drs. J.F.M. Kamphuis BV	Kamphuis, Jeroen Franciscus Maria
71	Drs. J.J. van Bennekom BV	Bennekom, Jan Jacob van
72	Drs. J.J. Vernooij B.V.	Vernooij, Johannes Jozephus
73	Drs. J.J.J. Sluijter BV	Sluijter, Jozephus Johannes Jacobus
74	Drs. J.L van der Geest BV	Geest, Johannes Leonardus van der
75	Drs. J.M.A. Drost B.V.	Drost, Johannes Marinus Albertus
76	Drs. J.M.A. Kemna BV	Kemna, Johanna Maria Albertha
77	Drs. J.N.P. Grimbergen Belastingadviseur BV	Grimbergen, Johannes Nicolaas Petrus
78	Drs. J.W. Pauw B.V.	Pauw, Jan Willem
79	Drs. J.W. van Oostrum BV	Oostrum, Jakob Wout van
80	Drs. L.F.G. Tuinsma BV	Tuinsma, Lambertus Franciscus Gerardus
81	Drs. L.M. Hendriks BV	Hendriks, Leonardus Maria
82	Drs. M. Coenradie BV	Coenradie, Marinus
83	Drs. M. de Kimpe BV	Kimpe, Marcel de
84	Drs. M. Hagers BV	Hagers, Michèle
85	Drs. M. Huizer BV	Huizer, Marcel
86	Drs. M. Koning BV	Koning, Maarten
87	Drs. M. Stiebing Belastingadviseur BV	Stiebing, Marc
88	Drs. M. van den Hoek B.V.	Hoek, Maurice van den
89	Drs. M. Verschoor B.V.	Verschoor, Maarten
90	Drs. M.A. van Loo BV	Loo, Marcel André van
91	Drs. M.E. Westerhout BV	Kimmenade, Maria Elisabeth Westerhout-van
92	Drs. M.H. de Hair BV	Hair, Maria Helena de
93	Drs. M.J. Noordhoff B.V.	Noordhoff, Mark Jan
94	Drs. M.J. Swets Belastingadviseur B.V.	Swets, Michiel Joost
95	Drs. M.M.J.M. Welters BV	Welters, Marc Mathieu Jozef Maria
96	Drs. N. van Es B.V.	Es, Nout van
97	Drs. N.G. de Jager BV	Jager, Nicolaas Guiseppe de
98	Drs. N.Z.A. Karim B.V.	Ahmed-Karim, Nadira Zaina Aziman
99	Drs. O.E.D. Jonker BV	Jonker, Oscar Eduard Diederick
100	Drs. P.C. van Dijk B.V.	Dijk, Peter Cornelis van
101	Drs. P.J. Verhees BV	Verhees, Pierre Julien
102	Drs. P.J.A. Gabriëls BV	Gabriëls, Patrick Jacobus Anna
103	Drs. P.J.A.J. Nijssen BV	Nijssen, Paulus Jacobus Antonius Johannes
104	Drs. P.J.A.M. Jongstra Registeraccountant BV	Jongstra, Petrus Johannes Alouisius Maria
105	Drs. P.J.E. van Zuijlen BV	Zuijlen, Petronella Josepha Elisabeth van
106	Drs. P.J.J. Vlak BV	Vlak, Paulus Johannes Justinus
107	Drs. P.J.T.A. van Kleef BV	Kleef, Paulus Jacobus Timotheus Anthony van

108	Drs. P.L.A.M. van Kessel Registeraccountant BV	Kessel, Paulus Leonardus Antonius Maria van
109	Drs. P.L.C.M. Janssen BV	Janssen, Paulus Leonardus Catharina Maria
110	Drs. P.W.J. Laan BV	Laan, Petrus Wilhelmus Jacobus
111	Drs. P.W.P. de Beus BV	Beus, Paulus Wilhelmus Petrus de
112	Drs. R.C. Keulemans Belastingadviseur BV	Keulemans, Robert Cornelis
113	Drs. R.E.J. Pluymakers BV	Pluymakers, Richard Elisabeth Jozef
114	Drs. R.H. Bouman BV	Bouman, Robert Hendrik
115	Drs. R.L.A. Eveleens B.V.	Eveleens, Richard Leonardus Andreas
116	Drs. R.W.J.K. Rademakers Belastingadviseur B.V.	Rademakers, Roderik Willem Johan Koenraad
117	Drs. S. Lauers BV	Lauers, Stephan
118	Drs. S. Postuma BV	Postuma, Sijwerd
119	Drs. S.G.C. Seijkens BV	Seijkens, Stephan Gerardus Cornelis
120	Drs. S.J. Hartjes Registeraccountant BV	Hartjes, Steven Johannes
121	Drs. S.M.M. van der Zande Belastingadviseur BV	Zande, Saskia Maria Mathilda van der
122	Drs. T. Braakman Belastingadviseur BV	Braakman, Teddy
123	Drs. V.C. Veger BV	Veger, Victor Constant
124	Drs. W. Brink Belastingadviseur BV	Brink, Wiebe
125	Drs. W. Pot Belastingadviseur BV	Pot, Wolter
126	Drs. W. van Olst BV	Olst, Wichert van
127	Drs. W.E. Paardekooper BV	Paardekooper, Wolfgang Eric
128	Drs. W.H. Kerst BV	Kerst, Willem Hendrikus
129	Drs. W.J. Bos BV	Bos, Willem Jan
130	Drs. W.J. Smit BV	Smit, Wouter Jan
131	Drs. W.J. Spijker BV	Spijker, Willem Jozef
132	Drs. W.J. Vermeer Belastingadviseur BV	Vermeer, Willem Jan
133	Drs. W.P.G. Kurvers Belastingadviseur BV	Kurvers, Wilhelmus Peter Gerardus
134	E.J. Pieters BV	Pieters, Emile Jaap
135	Enina AS	Klepp, Terje
136	Equus Advisory Services BVBA	Van Bauwel, Olivier Stephan
137	Eric Van Hoof SPRL	Van Hoof, Eric Ann C.
138	F. de Bruijn BV	Bruijn, Frans de
139	F.J. Blenderman BV	Blenderman, Frans Johan
140	FDP Consulting BVBA	De Pril, Franky Michel
141	Finn Kinserdal AS	Kinserdal, Finn
142	Frank Lapeirre BVBA	Lapeirre, Frank Denis August
143	Frewam BVBA	Cosaert, Marc Kamiel Noël
144	G.A.M. Aarnink BV	Aarnink, Gulielmus Antonius Marius
145	G.W. Hilverda BV	Hilverda, Gijsbert Willem
146	Geert Gemis BVBA	Gemis, Geert Walther Rosa
147	Gittan AS	Hovland, Øyvind
148	Golenvaux & Co BVBA	Golenvaux, Eric Robert Gabriël André
149	Grevikveien Holding AS	Svensen, Jan Wellum
150	Guns Marc BVBA	Guns, Marc Josephus Maria
151	Gust Herrewijn BVBA	Herrewijn, August Robert A.
152	H. Hollander BV	Hollander, Hugo
153	H. Schepers & Co BVBA	Schepers, Herman Irma Ghislain
154	H. Van den Abeele & Co Bedrijfsrevisoren BVBA	Van den Abeele, Herman
155	H.A.H. Hulst BV	Hulst, Herman Alex Henk
156	H.B.A. Steens BV	Steens, Hubertus Bernardus Antonius
157	Harry Everaerts Bedrijfsrevisor BVBA	Everaerts, Harry Henri Louisa
158	Harunda AS	Klausen, Erik
159	HGL Holding AS	Lorentzen, Helge Georg
160	Huygen & Co BVBA	Huygen, Werner Frans Maria
161	Ing. J.W.A.M. Otten BV	Otten, Johanna Wilhelmina Adriana Maria

162	Ir. J.G.G.V. van den Boom B.V.	Boom, Jean Guillaume Gerardus Valentijn van den
163	Ir. K.P.Spaans B.V.	Spaans, Klaas Pieter
164	I-Squared Consulting BVBA	Van fraeyenhoven, Gilbert Marc Jozef
165	Ius Consult BVBA	Lambrechts, Jan Reinhilde J.
166	J.B. van den Bos Belastingadviseur BV	Bos, Johannes Bernardus van den
167	J.C. Besters BV	Besters, Jacob Coenraad
168	J.C.S.E. Hendriks BV	Hendriks, Johannes Cornelis Simon Elisabeth
169	J.F. Steffan BV	Steffan, Johan Frederik
170	J.G. Kolsters BV	Kolsters, Jasper Geert
171	J.J. Hendriks BV	Hendriks, Joost Johannes
172	J.L. Geutjes BV	Geutjes, Jean-Louis
173	J.M. Heijster BV	Heijster, Josephus Maria
174	J.P. Lemmens BV	Lemmens, Johannes Petrus
175	J.T. de Hek BV	Hek, Johannes Tom de
176	Jacques Vandernoot & Co BVBA	Vandernoot, Jacques Jean Marie
177	JAG & VI AS	Jønsberg, Bjørgun
178	Jan De Luyck BVBA	De Luyck, Jan
179	Jazzy AS	Raa, Henning
180	Jean-François Hubin & Co SPRL	Hubin, Jean-Francois Adolphe M.
181	Jean-Pierre Decotignies SPRL	Decotignies, Jean-Pierre Laurent Gaston
182	Jennings Jeremy SPRL	Jennings, Jeremy Nicholas Wayne
183	Jhr. Mr. C.W.A. van Suchtelen Belastingadviseur BV	Suchtelen, Carl Willem Anton van
184	JNL Taxconsult SPRL	Lambert, Jean-Nicolas Georges L.
185	Jozef Van de Weyer BVBA	Van de Weyer, Jozef Ludovicus
186	JVH BVBA	Van Haevebeke, Johan
187	Keak AS	Aker, Knut Embret
188	KES Invest AS	Svanevik, Karl Erik
189	Kirem AS	Mamelund, Erik
190	Kirie AS	Larsson, Eirik
191	KjK investering AS	Kristensen, Kjetil
192	KOR AS	Røsok, Kjell Ove
193	Kvaalen Holding AS	Kvaalen, Olav Sondre
194	L. Cornelis BVBA	Cornelis, Lieve Ivona Maria
195	Lena Plas & Co BVBA	Plas, Lena Joanna F.
196	Loreåsen Holding AS	Berge, Rolf
197	M. Brabants BVBA	Brabants, Michel Alain Hilda Yvon
198	M. Van Steenvoort BVBA	Van Steenvoort, Marc Elisabeth Albert
199	M.A.M. Kester BV	Kester, Marcellinus Alexander Maria
200	Marc Joostens BVBA	Joostens, Marc
201	Marc Van Hoecke & Co, Bedrijfsrevisoren BVBA	Van Hoecke, Marc Albert Madeleine Cornelius
202	Marleen Hoste, Bedrijfsrevisor BVBA	Hoste, Marleen Nicole
203	Marnix Van Dooren & Co BVBA	Van Dooren, Marnix Johan Rudolf
204	Marsoul Consult BVBA	Marsoul, Koen
205	Martine Blockx SPRL	Blockx, Martine Florentine Augusta
206	Michel Beyaert Consult BVBA	Beyaert, Michel Marie P.
207	Mr A.H. Groen B.V.	Groen, Arjan Hans
208	Mr dr. Q.W.J.C.H. Kok Belastingadviseur B.V.	Kok, Quirinus Wilhelmus Johannes Catharinus Hendrikus
209	Mr drs. E.J.H. Westerburgen Belastingadviseur B.V.	Westerburgen, Eric Jozef Harry
210	Mr drs. H.E. Niebuir Belastingadviseur B.V.	Niebuir, Harjo
211	Mr drs. S. Hensen Belastingadviseur B.V.	Hensen, Sjoerd
212	Mr F.H. Gaarlandt Belastingadviseur B.V.	Gaarlandt, Folkert Hans
213	Mr J.R.M. Smit Belastingadviseur BV	Smit, Jan Roelof Michiel
214	Mr R. Kroneman Belastingadviseur B.V.	Kroneman, Ratna
215	Mr R.J. van der Zwan Belastingadviseur B.V.	Zwan, Remco Jacobus van der

216	Mr W.A. Kort Belastingadviseur B.V.	Kort, Willemien Aafke
217	Mr. A. Brusse Belastingadviseur B.V.	Brussé, Arjen
218	Mr. A.W.A.M. van den Hoven Belastingadviseur BV	Hoven, Antonie Waltherus Agustinus Maria van den
219	Mr. C.C. van Noordenne Belastingadviseur B.V.	Prakke-van Noordenne, Cornelia Caroline
220	Mr. C.H.M. Walschot Belastingadviseur BV	Walschot, Coen Henri Marie
221	Mr. D. Hoogenberg Belastingadviseur BV	Hoogenberg, Dirk
222	Mr. Dr. W. de Wit Belastingadviseur BV	Wit, Walter de
223	Mr. Drs. B.P. Leenders Belastingadviseur B.V.	Leenders, Bastiaan Pieter
224	Mr. Drs. G. Groen Belastingadviseur BV	Groen, Gerrit
225	Mr. Drs. G.A. Arnold BV	Arnold, Gerardus Anthonius
226	Mr. Drs. H.J. Kamphuis Belastingadviseur BV	Kamphuis, Hendrik Johannes
227	Mr. Drs. J.H.D. Klink Belastingadviseur BV	Klink, Jacques Helmar Dankert
228	Mr. Drs. L.H. Donkers Belastingadviseur B.V.	Donkers, Linda Henrica
229	Mr. Drs. S.F.M. Niekel Belastingadviseur BV	Niekel, Silvanus Franciscus Maria
230	Mr. E. Haring Belastingadviseur BV	Haring, Elisabeth
231	Mr. E.N. Groot Belastingadviseur BV	Groot, Eduard Nanne
232	Mr. G.C. Bulk Belastingadviseur BV	Bulk, Gijsbert Cornelis
233	Mr. H. de Ruijter Belastingadviseur BV	Ruijter, Herman de
234	Mr. H. Hofman Belastingadviseur BV	Hofman, Harm
235	Mr. H. Kleine Belastingadviseur BV	Kleine, Harm
236	Mr. H.D. Oosterhoff Belastingadviseur BV	Oosterhoff, Hendrik Daniël
237	Mr. H.J. Bax Belastingadviseur BV	Bax, Hanne Jesca
238	Mr. H.V. Bartels Belastingadviseur BV	Bartels, Harry Victor
239	Mr. Ir. H.W. Slaats B.V.	Slaats, Hendrikus Wilhelmus
240	Mr. J.A.R. van Eijsden Belastingadviseur B.V.	Eijsden, Johannes Adriaan Reinard van
241	Mr. J.B. Rietveld Belastingadviseur BV	Rietveld, Jan-Bertram
242	Mr. J.G. Sloot Belastingadviseur B.V.	Sloot, Johannes Gerardus
243	Mr. J.L. Davidson Belastingadviseur BV	Davidson, Jeroen Louis
244	Mr. J.P.L. Visser Belastingadviseur BV	Visser, Johannes Paulus Leonardus
245	Mr. M. Rabenort Belastingadviseur BV	Rabenort, Marinus
246	Mr. M.A. de Louw Belastingadviseur BV	Louw, Marc Alain de
247	Mr. M.A. Kormelink Belastingadviseur B.V.	Kormelink, Maarten Alphonzoon
248	Mr. M.J. Brouwer Belastingadviseur BV	Brouwer, Maarten Jan
249	Mr. M.J. Goudsmit Belastingadviseur BV	Goudsmit, Mark Jonathan
250	Mr. M.J. Kerkvliet Belastingadviseur BV	Kerkvliet, Marcellinus Johannes
251	Mr. M.L.A. van Rij Belastingadviseur BV	Rij, Marnix Leonard Alexander van
252	Mr. P.C. Tabaksblat Belastingadviseur BV	Tabaksblat, Paul Casper
253	Mr. P.G. de Vries BV	Vries, Peter Gijs de
254	Mr. R.H. Cornelisse Belastingadviseur BV	Cornelisse, Richard Hendrik
255	Mr. R.J.C.M. Stox Belastingadviseur BV	Stox, Rudi Johannes Catharina Maria
256	Mr. S. Bosma Belastingadviseur BV	Bosma, Sjoerd
257	Mr. T.A. Huiskes Belastingadviseur BV	Huiskes, Theodoor Anton
258	Mr.Drs. G.H.C. de Méris BV	Méris, Georges Hugo Constant de
259	N.G.D. Warmer Registeraccountant BV	Warmer, Nicolaas Gerardus Dominicus
260	N.M. Pul BV	Pul, Nicolaas Maarten
261	Nicolai Homme AS	Homme, Nicolai
262	Odd Monsen Invest AS	Monsen, Odd
263	Oscarsborg Holding AS	Moe, Eirik
264	P&T Consulting SPRL	Tayar, Assaf
265	P.A. Pierik Belastingadviseur BV	Pierik, Paulus Adrianus
266	P.J.W.M. van de Voort BV	Voort, Petrus Josephus Wilhelmus Maria van de
267	P.R. Janssens BV	Janssens, Pieter Reinold
268	Palur Invest AS	Møller, Bjarne
269	Peter Telders BVBA	Telders, Peter

270	Ph. Pire & Co BVBA	Pire, Philippe
271	Pierre Vanderbeek BVBA	Vanderbeek, Pierre Marie Rose Willy
272	Piet Hemschoote BVBA	Hemschoote, Piet Jozef Roger
273	Pochit AS	Wikborg, Martin
274	POT Invest AS	Tobiassen, Per Oskar
275	Praktijkvennootschap N.M. Opdam B.V.	Opdam, Nicolette Monique
276	Praktijkvennootschap S.C. de Lange B.V.	Lange, Sijmen Christiaan de
277	Prof. Dr. A. de Bos BV	Bos, Auke de
278	Prof. dr. M.N. Hoogendoorn BV	Hoogendoorn, Martinus Nico
279	Prof. Mr. R.J. de Vries Belastingadviseur B.V.	Vries, Rudolf Jan de
280	prof.dr. A.H.M. Daniels Belastingadviseur BV	Daniels, Antonius Henricus Maria
281	prof.dr. L.G. van der Tas BV	Tas, Leendert Gerardus van der
282	R. Dikker BV	Dikker, Robert
283	R. Ellermeijer Registeraccountant BV	Ellermeijer, Robert
284	R. Schuur BV	Schuur, Rick
285	R.H.W. Godschalk BV	Godschalk, Robertus Hermanus Wilhelmus
286	R.J.W. Lelieveld BV	Lelieveld, Robertus Johannes Wilhelmus
287	Racso AS	Andersen, Terje Ivar
288	Relynwa AS	Ler, Asbjørn
289	Robert Boons BVBA	Boons, Robert Richard Maria
290	Ronald Van den Ecker BVBA	Van den Ecker, Ronald André Maria Cornelius
291	Rottiers & Co Bedrijfsrevisoren BVBA	Rottiers, Patrick Florent Louisa
292	Rudi Braes BVBA	Braes, Rudi Frans
293	S. van den Ham Accountant-Administratieconsulent BV	Ham, Steven AA van den
294	S.B. Spiessens BV	Spiessens, Steven Benjamin
295	S.C. Arkesteijn B.V.	Arkesteijn, Sander Christian
296	S.D.J. Overbeek-Goeseije B.V.	Overbeek-Goeseije, Sophia Dina Johanna
297	S.P.M. Timmerman BV	Timmerman, Stephanus Petrus Maria
298	SCMA AS	Amundsen, Suzanne Malmberg
299	SELMO Consult BVBA	Van Moorsel, Jan
300	Sileghem BVBA	Sileghem, Thomas Paul Johan
301	Sredna Holding AS	Gøbel, Anders
302	Stefan Olivier BVBA	Olivier, Stefan Marie Jan
303	Stenersen Kjell AS	Stenersen, Kjell
304	Steven Claes BVBA	Claes, Steven Johan
305	Steven Van Laer BVBA	Van Laer, Steven Justine A.
306	Stevning Holding AS	Stevning, Vegard
307	Sylvie Goethals SPRL	Goethals, Sylvie Christiane B.
308	T.B. Vreeburg Registeraccountant BV	Vreeburg, Thomas Bernardus
309	Th.B. de Vries BV	Vries, Theo Bouke de
310	Torvhågen Invest AS	Eidissen, Willy
311	Transfer Pricing Consulting BVBA	Van der Voorde, Kurt
312	Uranos AS	Brask, Einar
313	Valogiant AS	Gravråk, Olve
314	Vidvangen Holding AS	Tandrevold, Eirik
315	Vincent Etienne SPRL	Etienne, Vincent Paul Amélie Pierre
316	W. Flikweert BV	Flikweert, Willem
317	W.C. van Hoeven B.V.	Hoeven, Willem Cornelis van
318	W.H. Borsje BV	Borsje, Walter Hendrik
319	W.P. de Pater BV	Pater, Wouter Pieter de
320	W.T. Prins Registeraccountant BV	Prins, Warmolt Tonnis
321	Willhei AS	Wille, Hans Georg
322	Y.M. Jansen B.V.	Jansen, Yvonne Maria
323	Yves tiberghien & Co BVBA	tiberghien, Yves Michel Jérôme

# Appendix D: Ernst & Young CEA (South) Holdings Limited - Beneficial Owners - individuals and legal entities

## Name

- 1 Ernst & Young Europe LLP
- 2 Bartha, Zsuzsanna Éva
- 3 Bosnak, Matej
- 4 Burnham, Douglas
- 5 Capek, Jan
- 6 Dezse, Margaret
- 7 Dobson, Richard Mark
- 8 Draganovsky, Dalimil
- 9 Durokovic, Slaven
- 10 Dyntar, Radek
- 11 Faber, Zeljko
- 12 Fanta, Jan
- 13 Ferrigno, Peter
- 14 Fish, Stephen
- 15 Fryzek, Libor
- 16 Griffiths, Alan Joseph
- 17 Hauptfleisch, Roman
- 18 Havas, Istvan
- 19 Heinczinger, Robert
- 20 Ispanovity, Eva Martonne
- 21 Jakoubek, Jiri
- 22 Jakubek, Stanley George
- 23 Janecek, Ondrej
- 24 Knap, Petr
- 25 Kocka, Milan
- 26 Kroupova, Bela
- 27 Kulinsky, Rene
- 28 Lohmeier, Markus
- 29 McSweeney, Sean
- 30 Muller, Rainer Andreas
- 31 Nagy, Istvan Otto
- 32 Palszabo, Tibor
- 33 Pav, Radek
- 34 Pivonka, Josef
- 35 Rencz, Botond
- 36 Riegger, Pavel
- 37 Roggers, Patrick Martin
- 38 Severa, Vladislav
- 39 Shaheen, Michael Albert
- 40 Soucek, Magdalena
- 41 Szabo, Denes
- 42 Szabo, Gergely
- 43 Szakal, Laszlo
- 44 Szilagyi, Judit
- 45 Szolgyemy, Balazs
- 46 Tuske, Balazs
- 47 Uranic, Janez
- 48 Vacha, Petr
- 49 Vaszari, Peter
- 50 Vekasi, Tamas

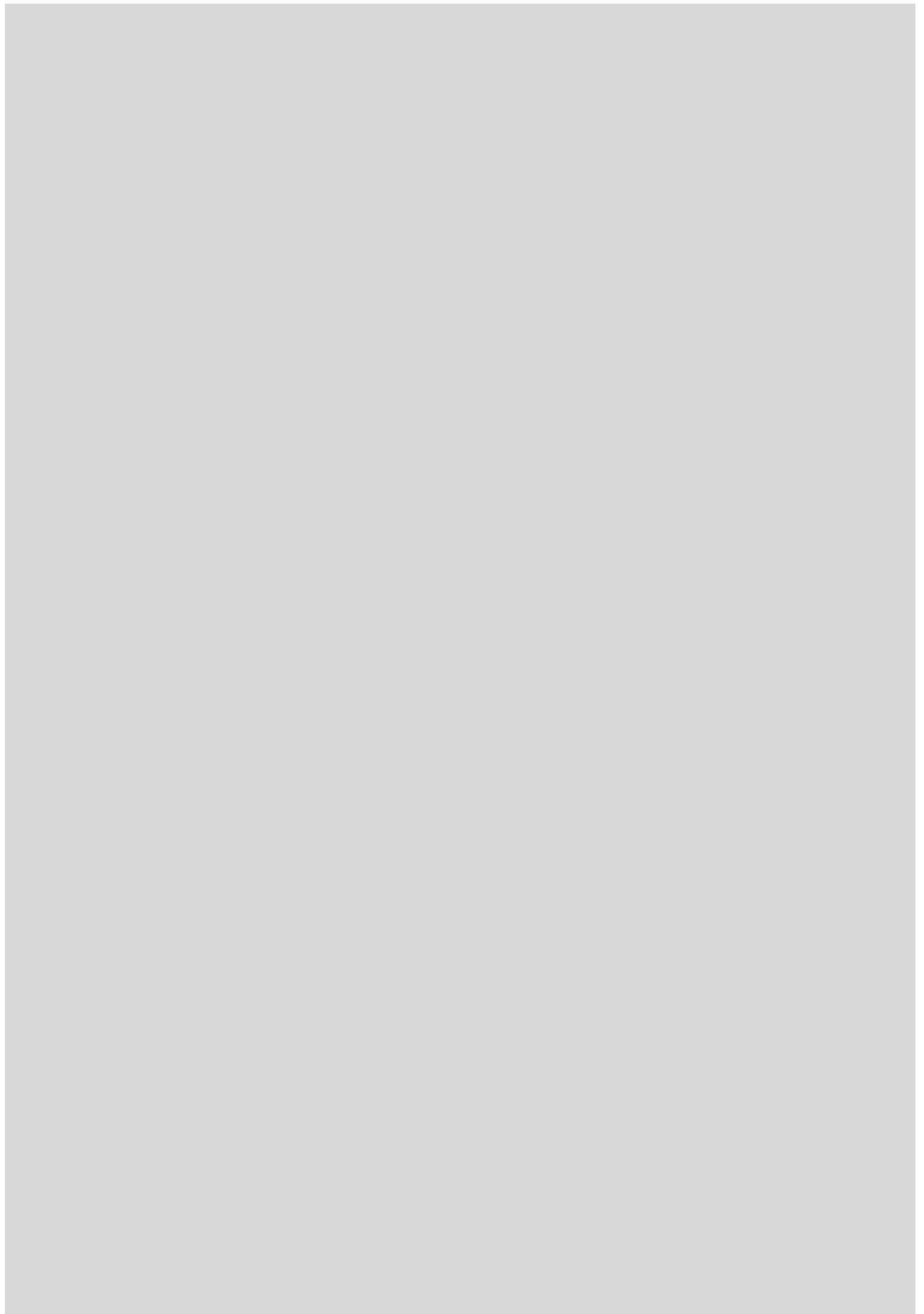
- 51 Viragh, Gabriella
- 52 Wells, Peter John
- 53 Welsh, Brian
- 54 Wendelova, Petra
- 55 Zuba Martin

# Appendix E: Ernst & Young Southeast Europe Public Limited - Beneficial owners individuals and legal entities

## Name

- 1 Ernst & Young Europe LLP
- 2 Garnev, Nikolay
- 3 Karakitis, Alexandros
- 4 Mystakidis, Ioannis
- 5 Nikolaeva Mitrovska, Diana
- 6 Blagic, Olivera
- 7 Demetriou, Photis
- 8 Demetriou, Andreas
- 9 Koper, Maarten Franciscus
- 10 Kourris, George
- 11 Neophytou, Neophytos
- 12 Pantzaris, Stavros
- 13 Anastasiadis, Anastasios
- 14 Ernst & Young CEA (South) Holdings Limited
- 15 Konstantinou, Dimitrios
- 16 Iliadou, Esftathia
- 17 Iosidifis, Anastasios
- 18 Kalomenidou, Sofia
- 19 Kaminaris, Spyridon
- 20 Kaminaris, Vasileios
- 21 Kassinos, Marios
- 22 Grant, Rodney John
- 23 Karagianni, Maria
- 24 Mitsios, Stefanos
- 25 Momferratos, Georgios
- 26 Papadimitriou, Georgios
- 27 Pelendridis, Christos
- 28 Seferis, Christodoulos
- 29 Smyrnioudis, Georgios
- 30 Theoklitou, Yiannakis
- 31 Turret, Eric Henri Paul
- 32 Evangelopoulos, Nikolaos
- 33 Hadjidamianou, Andreas
- 34 Chatzikonstantis, Leonidas
- 35 Rodakis, Michail
- 36 Attard, Ronald
- 37 Azzopardi, Emanuel
- 38 Galea, Mario
- 39 Naudi, Christopher Joseph
- 40 Bumbacea, Cornelia
- 41 Cambien, Jean-Marc
- 42 Collings, Gary Rex
- 43 Evry, Martin George
- 44 Horlaci, Camelia
- 45 Ion, Bogdan
- 46 Milcev, Alexandr
- 47 Papadopoulos, Andreas
- 48 Papazoglou, Panagiotis
- 49 Srinivasan, Venkatesh
- 50 Apostu, Gabriel
- 51 Mocanu, Daniel Sebastian
- 52 Christidis, Alexandros

- 53 Pierros, Yannis
- 54 Ionescu, Anca
- 55 Platis, Eirinikos
- 56 Link, Trevor
- 57 O'Connor, David
- 58 Chourdakis, Michael
- 59 Dorobantu, Annamaria
- 60 Raptopoulos, Philippos Zacharia



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