

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|----|----------|------------------------|---|---|------------------------|
| 1 | Americas | Argentina | Pistrelli, Henry Martin y Asociados S.R.L. | 25 de Mayo 487, Cdad. Autónoma de Buenos Aires, C1002ABI, Argentina | Argentina |
| 2 | Americas | Bahamas | Ernst & Young | One Montague Place, 3rd Floor, East Bay Street, P.O. Box N-3231, Nassau, Bahamas | Bahamas |
| 3 | Americas | Barbados | Ernst & Young | "One Welches", St. Thomas, Welches, Barbados | Barbados |
| 4 | Americas | Barbados | Ernst & Young Professional Services Limited | 5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago | Trinidad and Tobago |
| 5 | Americas | Barbados | Ernst & Young Professional Services Limited | "One Welches", St. Thomas, Welches, Barbados | Barbados |
| 6 | Americas | Barbados | Ernst & Young Services Ltd | "One Welches", St. Thomas, Welches, Barbados | Barbados |
| 7 | Americas | Barbados | EY Corporate Services Ltd | "One Welches", St. Thomas, Welches, Barbados | Barbados |
| 8 | Americas | Barbados | EY Management Ltd | "One Welches", St. Thomas, Welches, Barbados | Barbados |
| 9 | Americas | Bermuda | Ernst & Young Ltd | Clarendon House , 2 Church Street, Hamilton, HM11, Bermuda | Bermuda |
| 10 | Americas | Bermuda | EY Bermuda Ltd. | Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda | Bermuda |
| 11 | Americas | Bolivia | Ernst & Young (Auditoria y Asesoría) Ltda. | Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia | Bolivia |
| 12 | Americas | Brazil | A.J. Galdeano Consultoria Contábil e Empresarial Ltda | City of São Paulo, state of São Paulo, Brazil,, in Rua Leôncio de Carvalho, 306, conj. 32, parte, Paraíso,, ZIP | Brazil |
| 13 | Americas | Brazil | Ernst & Young Assessoria Empresarial Ltda. | Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, , conjunto | Brazil |
| 14 | Americas | Brazil | Ernst & Young Auditores Independentes S.S. | Praia de Botafogo, nº 370, 8º andar, Botafogo, Rio de Janeiro, RJ, EP 22250-040, Brazil | Brazil |
| 15 | Americas | Brazil | Ernst & Young Serviços Atuariais S.S. | Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, , conjunto | Brazil |
| 16 | Americas | Brazil | Ernst & Young Serviços Tributários S/S | Praia de Botafogo, nº 370, 8º andar, Botafogo, Rio de Janeiro, RJ, EP 22250-040, Brazil | Brazil |
| 17 | Americas | Brazil | Ernst & Young Serviços Tributários SP Ltda. | Avenida Maria Coelho Aguiar, nº 215, 4º andar , bloco B (parte), Jardim São Luis, São Paulo, SP, CEP 05804- | Brazil |
| 18 | Americas | British Virgin Islands | Ernst & Young Ltd. | Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola, PO BOX 173, British | British Virgin Islands |
| 19 | Americas | Canada | Ernst & Young Advisory Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 20 | Americas | Canada | Ernst & Young Corporate Finance (Canada) Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 21 | Americas | Canada | Ernst & Young Electronic Publishing Services Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 22 | Americas | Canada | Ernst & Young Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 23 | Americas | Canada | Ernst & Young LLP | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 24 | Americas | Canada | Ernst & Young Orenda Corporate Finance Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 25 | Americas | Canada | Ernst & Young Real Estate Services Inc. | EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada | Canada |
| 26 | Americas | Canada | EY Law LLP | EY Tower, 100 Adelaide Street West, PO Box 2, Toronto ON M5H 0B3, Canada | Canada |
| 27 | Americas | Cayman Islands | Ernst & Young Ltd. | Ugland House, Grand Cayman, KY1-1104, PO BOX 309, Cayman Islands | Cayman Islands |
| 28 | Americas | Cayman Islands | EY Cayman Ltd. | PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands | Cayman Islands |
| 29 | Americas | Chile | EY Consulting SpA | Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile | Chile |
| 30 | Americas | Chile | EY Servicios de Capacitación SpA | Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile | Chile |
| 31 | Americas | Chile | EY Servicios Profesionales de Auditoría y Asesorías SpA | Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile, Chile | Chile |
| 32 | Americas | Colombia | Ernst & Young Audit S.A.S. | Carrera 11, No. 98 - 07, Piso, 3, Colombia | Colombia |

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| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|----|----------|--------------------|---|--|--------------------|
| 33 | Americas | Colombia | Ernst & Young S.A.S. | Carrera 11, No. 98 - 07, Piso, 3, Colombia | Colombia |
| 34 | Americas | Colombia | Marques y Uriza S.A.S. | Carrera 11, No. 98 - 07, Piso, 3, Colombia | Colombia |
| 35 | Americas | Costa Rica | Ernst & Young S.A. | Edificio Meridiano, 2 Piso, Guachipelin, Escaze, San Jose`, Costa Rica | Costa Rica |
| 36 | Americas | Costa Rica | Integra Legal S.A. | San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One, Fifth Floor, | Costa Rica |
| 37 | Americas | Costa Rica | Integra Notariado Sociedad Anonima | San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One, Fifth Floor, | Costa Rica |
| 38 | Americas | N/A | Caribbean Professional Services Limited | Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados | Barbados |
| 39 | Americas | Curacao | Ernst & Young Accountants | P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000 CW, | Curacao |
| 40 | Americas | Curaçao | Ernst & Young Advisory | P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000 CW, | Curacao |
| 41 | Americas | Curaçao | Ernst & Young Tax Advisors | P.O. Box 3626, Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing 16, Willemstad, Curacao, 0000 CW, | Curacao |
| 42 | Americas | Dominican Republic | Ernst & Young Servicios Contables RL, S.A. | Ave. Pedro Henriquez, Urena No. 138, Torre Empresarial Reyna II, Suite 900, Ens. La Esperilla, Santo | Dominican Republic |
| 43 | Americas | Dominican Republic | ERNST & YOUNG, S.R.L. | Pedro Henríquez Ureña N° 138, , Torre Empresarial Reyna II, Suite 900, Piso 9,, Santo Domingo de Guzman,, | Dominican Republic |
| 44 | Americas | Ecuador | Ernst & Young Ecuador E&Y Cia. Ltda. | Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador | Ecuador |
| 45 | Americas | Ecuador | EY Addvalue Asesores Cia. Ltda. | Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador | Ecuador |
| 46 | Americas | El Salvador | E&Y El Salvador, S.A. de C.V. | Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San Salvador, El | El Salvador |
| 47 | Americas | El Salvador | Ernst & Young, S.A. | Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San Salvador, El | El Salvador |
| 48 | Americas | El Salvador | EYCA SERVICIOS INTEGRALES DE ASESORÍA, SOCIEDAD ANONIMA DE CAPITAL VARIABLE | Torre Futura World Trade Center 11-05, San Salvador, El Salvador | El Salvador |
| 49 | Americas | Guatemala | Ernst & Young, Sociedad Anonima | 5av. 5-55 Zona 14, Europlaza World Business Center, Torre III Of. 1103, 1104, Guatemala | Guatemala |
| 50 | Americas | Guatemala | Integra Legal Sociedad Anonima | Diagonal 6 12-42, zona 10 , Design Center Torre 2 , oficina, 1001, Guatemala | Guatemala |
| 51 | Americas | Honduras | Ernst & Young Honduras, de R.L. de C.V | Edificio Meva, Floor 2 # 2001, Barrio Los Andes, Calle 8, Avenida 14 N.O, San Pedro Sula, Honduras | Honduras |
| 52 | Americas | Israel | Ernst & Young (Israel) Ltd | 144 Menachem Begin RD, Tel-Aviv, 6492102, Israel | Israel |
| 53 | Americas | Israel | Kost Forer Gabbay & Kasierer | 144 Menachem Begin RD, Tel-Aviv, 6492102, Israel | Israel |
| 54 | Americas | Jamaica | Ernst & Young Chartered Accountants | 8 Olivier Road, Kingston, 8, Jamaica | Jamaica |
| 55 | Americas | Jamaica | Ernst & Young Services Ltd | 8 Olivier Road, Kingston, 8, Jamaica | Jamaica |
| 56 | Americas | Mexico | MANCERA, S.C. | Antara Polanco, Av. Ejercito Nacional # 843-B Piso 4, Colonia Granada, 11520 Mexico, D.F., Mexico City | Mexico |
| 57 | Americas | Nicaragua | Ernst & Young Nicaragua, S.A. | Centro BAC, 3 Piso, Km 4, 5 Carretera a Masaya, Managua, Tel: 505-274-402, Nicaragua | Nicaragua |
| 58 | Americas | Panama | E&Y Central America, Inc. | Plaza Credicorp Bank, Piso 26, Avenida Nicanor de Obarrio, Calle 50, 50, Panama | Panama |
| 59 | Americas | Panama | Ernst & Young Limited Corp. | Office One Building, Penthouse, 50th Street and 58th Street Obarrio, Panama | Panama |
| 60 | Americas | Paraguay | Ernst & Young Paraguay - Auditores y Asesores de Negocios | Avda. Mcal. Lopez 3794 y Cruz del Chaco, Edificio Citicenter, 6th. Floor, Villa Morra, Asunción, Paraguay | Paraguay |
| 61 | Americas | Peru | Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada | Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima 27, Peru | Peru |
| 62 | Americas | Peru | Ernst & Young Outsourcing S. Civil de R. L. | Av. Victor Andres Belaunde 171, San Isidro, Lima 27, Peru | Peru |
| 63 | Americas | Peru | Paredes, Burga & Asociados Sociedad Civil De Responsabilidad Limitada | Av. Víctor Andrés Belaúnde 171, San Isidro, Lima 27, Perú | Peru |
| 64 | Americas | Saint Lucia | Ernst & Young | Cnr. Brazil & Mongiraud Streets, Castries, Saint Lucia | Saint Lucia |

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| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|----|--------------|-----------------------|---|--|-----------------------|
| 65 | Americas | Saint Lucia | Ernst & Young Services Limited | 2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia | Saint Lucia |
| 66 | Americas | Suriname | Ernst & Young Suriname | Prins Hendrikstraat 49, Paramaribo, Suriname | Suriname |
| 67 | Americas | Trinidad and Tobago | Ernst & Young | 5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago | Trinidad and Tobago |
| 68 | Americas | Trinidad and Tobago | Ernst & Young Services Inc. | 62 Hadfield and Cross Streets, Georgetown, Guyana | Guyana |
| 69 | Americas | Trinidad and Tobago | Ernst & Young Services Ltd | 5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago | Trinidad and Tobago |
| 70 | Americas | United States | Ernst & Young Capital Advisors, LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 71 | Americas | United States | Ernst & Young CertifyPoint LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 72 | Americas | United States | Ernst & Young Infrastructure Advisors, LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 73 | Americas | United States | Ernst & Young Investment Advisers LLP | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 74 | Americas | United States | Ernst & Young LLP | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 75 | Americas | United States | Ernst & Young Product Sales LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 76 | Americas | United States | Ernst & Young Puerto Rico LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 77 | Americas | United States | Ernst & Young Real Estate Services Company LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 78 | Americas | United States | EY Government Services LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 79 | Americas | United States | EY Tornare LLC | c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States | United States |
| 80 | Americas | United States | Parthenon India Private Limited | 1011-1015, Rhea Chambers, 213 Free Press Road, Nariman Point, Mumbai, Maharashtra, 400021, India | India |
| 81 | Americas | United States | The Parthenon Group LLC (Shanghai) | The Exchange, Unit 1001-02, 299 Tong Ren Road, Shanghai, 200040, China | China |
| 82 | Americas | Uruguay | Ernst & Young Uruguay Sociedad Civil | Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303, Montevideo, 11100, Uruguay | Uruguay |
| 83 | Americas | Venezuela, Bolivarian | MDL Barbados Inc | Suite 130, The Savannah Business Center, Hastings, Christ Church, Barbados | Barbados |
| 84 | Americas | Venezuela, Bolivarian | Mendoza, Delgado, Labrador & Asociados | Av. Francisco de Miranda, Centro Lido, Torre A, Piso 13, Ofic. 131-A, El Rosal, Caracas, Estado Miranda, 1060, | Venezuela, Bolivarian |
| 85 | Asia-Pacific | Australia | Ernst & Young | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 86 | Asia-Pacific | Australia | Ernst & Young ABC Pty Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 87 | Asia-Pacific | Australia | Ernst & Young Australia Operations Pty Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 88 | Asia-Pacific | Australia | Ernst & Young Australia Operations Pty Limited | Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, New Zealand | New Zealand |
| 89 | Asia-Pacific | Australia | Ernst & Young Law Pty Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 90 | Asia-Pacific | Australia | Ernst & Young Real Estate Pty Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 91 | Asia-Pacific | Australia | Ernst & Young Transaction Advisory Services Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 92 | Asia-Pacific | Australia | EY Business Solutions Pty Ltd | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 93 | Asia-Pacific | Australia | EY Identity Pty Ltd | Ernst & Young,, Level 34, 200 George St. , Sydney NSW 2000, Australia | Australia |
| 94 | Asia-Pacific | Australia | EY Sweeney Research Pty Limited | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 95 | Asia-Pacific | Australia | Information Management Careers Pty Ltd | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |
| 96 | Asia-Pacific | Australia | Net Balance Management Group Pty Ltd | Ernst & Young Centre, 200 George Street, Sydney, Australia | Australia |

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|-----|--------------|--------------------|---|--|--------------------|
| 97 | Asia-Pacific | China | Chen & Co. Law Firm | Room 1501-02, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong | Hong Kong |
| 98 | Asia-Pacific | China | Ernst & Young (China) Advisory Limited | Unit 07A, 35/F, The Center, 989 Chang Le Road, Shanghai, China | China |
| 99 | Asia-Pacific | China | Ernst & Young (Shanghai) Certified Tax Agency Company Limited | Unit T 70, 49/F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, 200120, | China |
| 100 | Asia-Pacific | China | Ernst & Young Hua Ming LLP | Units 01-12, Level 17, Ernst & Young Tower, Oriental Plaza, 1 East Changan Avenue, Dongcheng District, | China |
| 101 | Asia-Pacific | China | Ernst & Young Mongolia Audit LLC | Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar , Mongolia | Mongolia |
| 102 | Asia-Pacific | China | EY Chen & Co Law Firm | 51F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, China | China |
| 103 | Asia-Pacific | China | EY Zhong Heng Construction Cost Consultancy Co., Ltd | Suite 1205, Building C, Urban Portal, 1 Jinye Road,, High-tech Zone, Xian, China , China | China |
| 104 | Asia-Pacific | China | Shanghai Zhi Xin Assets Appraisal Co., Limited | No. 237, West Jiefang Road, Nanqiao, Fengxian District, Shanghai, China | China |
| 105 | Asia-Pacific | Fiji | Ernst & Young | Pacific House, Level 7, 1 Butt Street, Suva, Fiji | Fiji |
| 106 | Asia-Pacific | Fiji | Ernst & Young (Advisory) Fiji Limited | Pacific House, Level 7, 1 Butt Street, Suva, Fiji | Fiji |
| 107 | Asia-Pacific | Guam | Ernst & Young LLP | 231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam | Guam |
| 108 | Asia-Pacific | Hong Kong | Ernst & Young | 22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong | Hong Kong |
| 109 | Asia-Pacific | Hong Kong | Ernst & Young Advisory Services Limited | 22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong | Hong Kong |
| 110 | Asia-Pacific | Hong Kong | Ernst & Young Company Secretarial Services Limited | 22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong | Hong Kong |
| 111 | Asia-Pacific | Hong Kong | Ernst & Young Tax Services Limited | 22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong | Hong Kong |
| 112 | Asia-Pacific | Hong Kong | Ernst & Young Transactions Limited | 22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong | Hong Kong |
| 113 | Asia-Pacific | Hong Kong | LC Lawyers | 1501-02, 15th floor, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong | Hong Kong |
| 114 | Asia-Pacific | Indonesia | Kantor Akuntan Publik Purwantono, Sungkoro & Surja | Indonesia Stock Exchange Building, Tower II, 7th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, | Indonesia |
| 115 | Asia-Pacific | Indonesia | Perserikatan Perdata Purwantono, Suherman, Surja Consult | Indonesia Stock Exchange Building, Tower I, 14th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, | Indonesia |
| 116 | Asia-Pacific | Indonesia | PT Ekasurya Yasa Consult | Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta Selatan, Jakarta, KAV 52- | Indonesia |
| 117 | Asia-Pacific | Indonesia | PT Ernst & Young Indonesia | Indonesia Stock Exchange Building, Tower 1,13 Floor,Jl. , Jend Sudirman Kav. 52-53 , Jakarta, 12190, Indonesia | Indonesia |
| 118 | Asia-Pacific | Korea, Republic of | Apex LLC | 17-18F, 382, Gangnam-daero, Gangnam-gu, Seoul, 135-934, Korea, Republic of | Korea, Republic of |
| 119 | Asia-Pacific | Korea, Republic of | Ernst & Young Advisory, Inc. | 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 150-777, Korea, Republic of | Korea, Republic of |
| 120 | Asia-Pacific | Korea, Republic of | Ernst & Young Han Young | Taeyoung Building 4-8 Floor, 111, Yeoidongwonro, Youngdeungpo-gu, Seoul, 150-777, Korea, Republic of | Korea, Republic of |
| 121 | Asia-Pacific | Korea, Republic of | Ernst & Young Korea Solutions, Inc. | 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 150-777, Korea, Republic of | Korea, Republic of |
| 122 | Asia-Pacific | Korea, Republic of | EY Consulting Inc. | 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 150-777, Korea, Republic of | Korea, Republic of |
| 123 | Asia-Pacific | Macao | E & Y Comercial Offshore De Macau Limitada | 21/F, 39 , Avenida de Almeida Ribeiro, Macao | Macao |
| 124 | Asia-Pacific | Macao | E & Y Macau Limitada | 21/F, 39 , Avenida de Almeida Ribeiro, Macao | Macao |
| 125 | Asia-Pacific | Macao | Ernst & Young Auditores | 21/F, 39 , Avenida de Almeida Ribeiro, Macao | Macao |
| 126 | Asia-Pacific | Malaysia | Ernst & Young | Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia | Malaysia |
| 127 | Asia-Pacific | Malaysia | Ernst & Young Advisory Services Sdn Bhd | 802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia | Malaysia |
| 128 | Asia-Pacific | Malaysia | Ernst & Young Tax Consultants Sdn Bhd | 802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia | Malaysia |

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|-----|--------------|------------------|---|--|--------------------------|
| 129 | Asia-Pacific | Malaysia | Ernst & Young Trust Ltd | Lot 1, 1st Floor, Wisma Siamloh, 87007 Jalan Kemajuan, Federal Territory of Labuan, Malaysia | Malaysia |
| 130 | Asia-Pacific | Malaysia | EY Brighttree Sdn. Bhd. | B-25-2 Block B, Jaya One, No.72A Jalan Universiti, Petaling Jaya, 46200 Selangor, Malaysia | Malaysia |
| 131 | Asia-Pacific | Malaysia | Hanafiah Raslan & Mohamad | Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia | Malaysia |
| 132 | Asia-Pacific | Mongolia | Ernst & Young TMZ LLC | Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar , Mongolia | Mongolia |
| 133 | Asia-Pacific | Myanmar | UTW (Myanmar) Limited | Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan Township, | Myanmar |
| 134 | Asia-Pacific | Myanmar | UTW Consulting Limited | Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan Township, | Myanmar |
| 135 | Asia-Pacific | New Zealand | Ernst & Young | Level 9, Ernst & Young Building , 2 Takutai Square, Britomart , Auckland , 1010, New Zealand | New Zealand |
| 136 | Asia-Pacific | New Zealand | Ernst & Young Limited | Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand | New Zealand |
| 137 | Asia-Pacific | New Zealand | Ernst & Young Tahiti Limited | Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand | New Zealand |
| 138 | Asia-Pacific | New Zealand | Ernst & Young Transaction Advisory Services Ltd | Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand | New Zealand |
| 139 | Asia-Pacific | New Zealand | EY Business Solutions (New Zealand) Pty Ltd | Ernst & Young Group Ltd, L9, EY Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand | New Zealand |
| 140 | Asia-Pacific | New Zealand | EY Law Limited | Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand | New Zealand |
| 141 | Asia-Pacific | Northern Mariana | Ernst & Young (CNMI), Inc. | Suite 209 Oleai Business Center, P.O. Box 503198, Saipan, MP 96950 | Northern Mariana Islands |
| 142 | Asia-Pacific | Papua New Guinea | Ernst & Young | C/- Blake Dawson Lawyers, Level 4, Mogoru Moto Building, Champion Parade, Port Moresby, Papua New | Papua New Guinea |
| 143 | Asia-Pacific | Philippines | SyCip Gorres Velayo & Co. | SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines | Philippines |
| 144 | Asia-Pacific | Singapore | Ernst & Young | Room 408B, 4th Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan , BS8811, Brunei Darussalam | Brunei Darussalam |
| 145 | Asia-Pacific | Singapore | Ernst & Young Advisory Pte Ltd | One Raffles Quay, North Tower Level 18, 048583, Singapore | Singapore |
| 146 | Asia-Pacific | Singapore | Ernst & Young Corporate Finance Pte Ltd | One Raffles Quay, North Tower Level 18, 048583, Singapore | Singapore |
| 147 | Asia-Pacific | Singapore | Ernst & Young LLP | One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore | Singapore |
| 148 | Asia-Pacific | Singapore | Ernst & Young Solutions LLP | One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore | Singapore |
| 149 | Asia-Pacific | Singapore | PK Wong & Associates LLC | 133 Cecil Street, #18-02, Keck Seng Tower, 069535, Singapore | Singapore |
| 150 | Asia-Pacific | Singapore | The Parthenon Group, Singapore, PTE, LTD | 1 Raffles Quay, #18-01, Singapore, 048583, Singapore | Singapore |
| 151 | Asia-Pacific | Sri Lanka | Ernst & Young | Ashrafee Building, 2nd Floor, P.O.Box 2064, Chandhanee Magu , 1/44, Maldives | Maldives |
| 152 | Asia-Pacific | Sri Lanka | Ernst & Young | 201 De Saram Place, Colombo, 10, Sri Lanka | Sri Lanka |
| 153 | Asia-Pacific | Sri Lanka | Ernst & Young Advisory Services (Pvt) Limited | 201 De Saram Place, Colombo, 10, Sri Lanka | Sri Lanka |
| 154 | Asia-Pacific | Sri Lanka | Ernst & Young Transaction Advisory Services (Pvt) Ltd | 201 De Saram Place, Colombo, 10, Sri Lanka | Sri Lanka |
| 155 | Asia-Pacific | Taiwan | Ernst & Young | 9th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, | Taiwan |
| 156 | Asia-Pacific | Taiwan | EY Advisory Services Inc. | 7F , No. 156, Min Sheng E. Road, Sect. 3, Taipei, ROC, Taiwan | Taiwan |
| 157 | Asia-Pacific | Taiwan | EY Attorneys-At-Law | 6F-5, No. 171, Songde Rd., Sinyi District, Taipei, Taiwan | Taiwan |
| 158 | Asia-Pacific | Taiwan | EY Business Advisory Services Inc. | 11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, | Taiwan |
| 159 | Asia-Pacific | Taiwan | EY Management Services Inc. | 4th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, | Taiwan |
| 160 | Asia-Pacific | Taiwan | EY Transaction Advisory Services Inc. | 11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, | Taiwan |

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|-----|--------------|------------|---|--|-------------------------|
| 161 | Asia-Pacific | Thailand | EY ACS Limited | 33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, | Thailand |
| 162 | Asia-Pacific | Thailand | EY Corporate Advisory Services Limited | 33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, | Thailand |
| 163 | Asia-Pacific | Thailand | EY Corporate Services Limited | 33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, | Thailand |
| 164 | Asia-Pacific | Thailand | EY Office Limited | 33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, | Thailand |
| 165 | Asia-Pacific | Vietnam | Ernst & Young (Cambodia) Ltd | 5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chey Chumneah, Khan Daun | Cambodia |
| 166 | Asia-Pacific | Vietnam | Ernst & Young Lao Limited | Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao,PDR, Lao People's Democratic Republic | Lao People's Democratic |
| 167 | Asia-Pacific | Vietnam | Ernst & Young Law Vietnam Limited Liability Company | Level 28, Unit 2, Bitexco Financial Tower, 2 Hai Trieu Street, Ben Nghe Ward , District 1, Ho Chi Minh City, | Vietnam |
| 168 | Asia-Pacific | Vietnam | Ernst & Young Vietnam Limited | Bitexco Financial Tower, 28th Floor, 2 Hai Trieu Street, District 1, Ho Chi Minh city, Vietnam | Vietnam |
| 169 | Asia-Pacific | Vietnam | EY Vietnam Cybersecurity Services Company Limited | No. 2, Hai Trieu Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam | Vietnam |
| 170 | EMEIA | Albania | "Ernst & Young Albania" sh.p.k. | Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania | Albania |
| 171 | EMEIA | Austria | Contrast Ernst & Young Management Consulting GmbH | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 172 | EMEIA | Austria | Dr. Hock Steuerberatungsgesellschaft m.b.H. | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 173 | EMEIA | Austria | Ernst & Young Advisory Services GmbH | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 174 | EMEIA | Austria | Ernst & Young Corporate Finance GmbH | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 175 | EMEIA | Austria | Ernst & Young Management Consulting GmbH | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 176 | EMEIA | Austria | Ernst & Young Steuerberatungsgesellschaft m.b.H. | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 177 | EMEIA | Austria | Ernst & Young Wirtschaftspruefungsgesellschaft mbH | Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria | Austria |
| 178 | EMEIA | Bahrain | Ernst & Young | P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama, | Bahrain |
| 179 | EMEIA | Bahrain | Ernst & Young | P.O. Box 164, Burj Al Gassar, 24th Floor, Majlis Al Taawon Street, West Bay, Doha, Qatar | Qatar |
| 180 | EMEIA | Bahrain | Ernst & Young Consulting W.L.L. | P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama, | Bahrain |
| 181 | EMEIA | Bahrain | Ernst & Young Corporate Finance W.L.L. | P.O. Box 140, 14th Floor, The Tower ,Bahrain Commercial Complex, Manama, Bahrain | Bahrain |
| 182 | EMEIA | Bahrain | Ernst & Young for Systems and Programming W.L.L. | Riyadh, Olaya District, Olaya Main Road, P.O. Box 18366, 11415, Saudi Arabia | Saudi Arabia |
| 183 | EMEIA | Bahrain | Ernst & Young for Systems and Programming W.L.L. | P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama, | Bahrain |
| 184 | EMEIA | Bahrain | Ernst & Young Middle East | P O Box 136, Abu Dhabi, United Arab Emirates | United Arab Emirates |
| 185 | EMEIA | Bahrain | Ernst & Young Middle East | Al Mansoor Area, Al Ameerat Street, Erbil, Iraq | Iraq |
| 186 | EMEIA | Bahrain | Ernst & Young Middle East | Level 28, Al Attar Business Tower, Sheikh Zayed Road, Dubai, P.O. BOX 9267, United Arab Emirates | United Arab Emirates |
| 187 | EMEIA | Bahrain | Ernst & Young Middle East | P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama, | Bahrain |
| 188 | EMEIA | Bahrain | Ernst & Young Middle East | P.O Box 30595, 5 Shafiee Street, Opposite Akram Mosque, Villat Sharqieh-Mazzeah, Damascus, Syrian Arab | Syrian Arab Republic |
| 189 | EMEIA | Bahrain | Ernst & Young Training Centre | P.O. Box 140, 14th Floor The Tower Sheraton Commercial Complex, Government Road, Manama, | Bahrain |
| 190 | EMEIA | Bahrain | EY Consulting L.L.C. | 28th Floor, Al Saqr Business Tower, Sheikh Zayed Road, Dubai, Dubai, P.O.BOX 9267, United Arab Emirates | United Arab Emirates |
| 191 | EMEIA | Bangladesh | A. Qasem & Co. | A. Qasem & Co., Chartered Accountants, Gulshan Pink City, Suites #01-03 (Level 7), Plot #15,, Road # 103, | Bangladesh |
| 192 | EMEIA | Belarus | Ernst & Young Legal Services LLC | 15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus | Belarus |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|------------------------|---|--|------------------------|
| 193 | EMEIA | Belarus | Ernst & Young LLC | 15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus | Belarus |
| 194 | EMEIA | Belgium | Ernst & Young Accountancy & Tax Services CVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 195 | EMEIA | Belgium | Ernst & Young Accountants BCVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 196 | EMEIA | Belgium | Ernst & Young Advisory Services CVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 197 | EMEIA | Belgium | Ernst & Young Assurance Services BCVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 198 | EMEIA | Belgium | Ernst & Young Bedrijfsrevisoren B.C.V.B.A | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 199 | EMEIA | Belgium | Ernst & Young Fiduciaire BCVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 200 | EMEIA | Belgium | Ernst & Young Representation BCVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 201 | EMEIA | Belgium | Ernst & Young Special Business Services CVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 202 | EMEIA | Belgium | Ernst & Young Tax Consultants BCVBA | De Kleetlaan 2, B1831 Diegem, Belgium | Belgium |
| 203 | EMEIA | Belgium | EY Cogniservices NV | Engelse Wandeling 2 - K10, 8500 Kortrijk, Belgium | Belgium |
| 204 | EMEIA | Bosnia and Herzegovina | Audit Company "Ernst & Young" d.o.o. Sarajevo | Fra Andela Zvizdovica 1, Sarajevo, Bosnia and Herzegovina, 71 000, Bosnia and Herzegovina | Bosnia and Herzegovina |
| 205 | EMEIA | Botswana | Ernst & Young | Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana | Botswana |
| 206 | EMEIA | Botswana | Ernst & Young Advisory Services (Pty) Limited | Plot 134, Independence Avenue, Times Square, Gaborone, Botswana | Botswana |
| 207 | EMEIA | Botswana | Ernst & Young Management Services (Pty) Ltd | Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana | Botswana |
| 208 | EMEIA | Bulgaria | "Ernst & Young" Law Partnership | Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria | Bulgaria |
| 209 | EMEIA | Bulgaria | Ernst & Young Audit OOD | Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria | Bulgaria |
| 210 | EMEIA | Bulgaria | Ernst & Young Bulgaria EOOD | Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria | Bulgaria |
| 211 | EMEIA | Cameroon | Ernst & Young Cameroon Sarl | 1602 Bd de la Liberte, Douala, Cameroon | Cameroon |
| 212 | EMEIA | Chad | Cabinet Henri Ernst & Young Tchad | Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad | Chad |
| 213 | EMEIA | Chad | Ernst & Young Tchad Juridique et Fiscal S.A. | Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad | Chad |
| 214 | EMEIA | Congo | Ernst & Young SA | Immeuble CFAO, Boulevard Denis Sassou Nguesso, , BP 84, RCCM Brazzaville, Brazzaville, NO 01 B 2892, Congo | Congo |
| 215 | EMEIA | Congo | FFA Juridique & Fiscale SA | Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo | Congo |
| 216 | EMEIA | Congo, The Democratic | Ernst & Young RDC Sarl | 9 Avenue du Port , 3e etage Immeuble Les Palmiers, (en Face de CCT), Kinshasa, Congo, The Democratic | Congo, The Democratic |
| 217 | EMEIA | Congo, The Democratic | EY Audit SARL | Zeme Etage, Immeuble Modern Paradise, Avenue Flambeau, Gombe, Kinshasa, 8225, Congo, The | Congo, The Democratic |
| 218 | EMEIA | Croatia | Ernst & Young d.o.o. | Radnicka cesta 50, Zagreb, 10000, Croatia | Croatia |
| 219 | EMEIA | Croatia | Ernst & Young Savjetovanje d.o.o. | Radnicka cesta 50, Zagreb, 10000, Croatia | Croatia |
| 220 | EMEIA | Cyprus | Ernst & Young Cyprus Limited | 6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus | Cyprus |
| 221 | EMEIA | Cyprus | Prountzos & Prountzos LLC | 36, Agias Elenis Street, Galaxias Building, Block B, 6th floor, Office 602, Nicosia, 1061, Cyprus | Cyprus |
| 222 | EMEIA | Czech Republic | E & Y Valuations s.r.o. | Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic | Czech Republic |
| 223 | EMEIA | Czech Republic | Ernst & Young Audit, s.r.o. | Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic | Czech Republic |
| 224 | EMEIA | Czech Republic | Ernst & Young, s.r.o. | Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic | Czech Republic |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|----------------|---|--|-------------------|
| 225 | EMEIA | Czech Republic | Weinhold Legal, v.o.s. advokátní kancelář | Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic | Czech Republic |
| 226 | EMEIA | Denmark | 18/6 1992 Statsautoriseret Revisionsaktieselskab | Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark | Denmark |
| 227 | EMEIA | Denmark | Ernst & Young Godkendt Revisionspartselskab | Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark | Denmark |
| 228 | EMEIA | Denmark | EY Grønland Statsautoriseret Revisionsanpartsselskab | Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark | Denmark |
| 229 | EMEIA | Denmark | EY Net Source A/S | Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark | Denmark |
| 230 | EMEIA | Egypt | Allied for Accounting and Auditing | Ring Road Zone , # 10 A Rama Tower , El Kattamaya, Egypt | Egypt |
| 231 | EMEIA | Egypt | Ernst & Young Corporate Finance | Ring Road Zone, # 10 A Rama Tower, El Kattamaya, Egypt | Egypt |
| 232 | EMEIA | Egypt | Ernst & Young E.E.Y (L.L.C) | Ring Road Zone, # 10 A Rama Tower , El Kattamaya, Egypt | Egypt |
| 233 | EMEIA | Estonia | Ernst & Young Baltic AS | Ravala 4, Tallinn, 10143, Estonia | Estonia |
| 234 | EMEIA | Finland | Ernst & Young Oy | Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland | Finland |
| 235 | EMEIA | Finland | Julkispalvelut EY Oy | Alvar aallonkatu 5 C., 00100 Helsinki, (c/o Ernst & Young Oy), Finland | Finland |
| 236 | EMEIA | France | Artois | 1-2 Place des Saisons, Courbevoie , 92400, Paris La Defense 1, France | France |
| 237 | EMEIA | France | Audit Consulting Partners | 145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria | Algeria |
| 238 | EMEIA | France | Auditex | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 239 | EMEIA | France | Barbier Frinault & Associes | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 240 | EMEIA | France | Conseil Audit & Synthese | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 241 | EMEIA | France | Ernst & Young Advisory | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 242 | EMEIA | France | Ernst & Young Advisory Algérie | Algérien Business Center , Pin Maritime, El Mohammadia, Alger, Algeria | Algeria |
| 243 | EMEIA | France | Ernst & Young Atlantique | 3, rue Emile Masson , 44000 Nantes, France | France |
| 244 | EMEIA | France | Ernst & Young Audit | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 245 | EMEIA | France | Ernst & Young Audit Conseil & Associes - "E&Y A.C.A." | 7 Rue de l'Industrie, Immeuble Le Mercator, Monaco | Monaco |
| 246 | EMEIA | France | Ernst & Young et Associes | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 247 | EMEIA | France | Ernst & Young et Autres | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 248 | EMEIA | France | Ernst & Young Société d'Avocats SELAS | 1-2 , Place des Saisons - 92400 , Courbevoie, Paris La Défense 1, France | France |
| 249 | EMEIA | France | EY Experts Associés | 1/2 Place des Saisons, Courbevoie , 92400, Paris La Defense 1, France | France |
| 250 | EMEIA | France | EY VENTURY Avocats | 30/100 rue Albert Caquot, Espace Berlioz , 06410 Biot, France | France |
| 251 | EMEIA | France | Picarle et Associes | 1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France | France |
| 252 | EMEIA | France | Ricol Lasteyrie Corporate Finance | 2 Avenue Hoche - 75008 PARIS, France | France |
| 253 | EMEIA | Gabon | Ernst & Young | Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea | Equatorial Guinea |
| 254 | EMEIA | Gabon | Ernst & Young | Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon | Gabon |
| 255 | EMEIA | Gabon | FFA Ernst & Young | Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea | Equatorial Guinea |
| 256 | EMEIA | Gabon | FFA Juridique et Fiscale | Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon | Gabon |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|------------|---|--|------------|
| 257 | EMEIA | Georgia | EY Georgia LLC | Kote Abkhazi Street 44, Tbilisi, 0105, Georgia | Georgia |
| 258 | EMEIA | Germany | Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft | Flughafenstraße 61, 70629, Stuttgart, Baden- Württemberg, Germany | Germany |
| 259 | EMEIA | Germany | Ernst & Young Law GmbH Rechtsanwalts-gesellschaft | Flughafenstraße 61, 70629, Stuttgart, Baden- Württemberg, Germany | Germany |
| 260 | EMEIA | Germany | Ernst & Young Real Estate GmbH | Mergenthalerallee 3 - 5, 65760, Eschborn, Germany | Germany |
| 261 | EMEIA | Germany | Ernst & Young Retail Services GmbH | Mergenthalerallee 3-5, 65760, Eschborn, Germany | Germany |
| 262 | EMEIA | Germany | etventure Corporate Innovation GmbH | Ackerstraße 14/15,, 10115, Berlin, Germany | Germany |
| 263 | EMEIA | Germany | etventure GmbH | Ackerstraße 14/15,, 10115, Berlin, Germany | Germany |
| 264 | EMEIA | Germany | etventure Learning Hub GmbH | Ackerstraße 14/15,, 10115, Berlin, Germany | Germany |
| 265 | EMEIA | Germany | etventure Seed Investments GmbH | Prannerstraße 10, München, 80333, Germany | Germany |
| 266 | EMEIA | Germany | etventure Startup Hub GmbH | Ackerstraße 14/15,, 10115, Berlin, Germany | Germany |
| 267 | EMEIA | Germany | EY Business Services GmbH | Flughafenstraße 61, 70629, Stuttgart, Baden- Württemberg, Germany | Germany |
| 268 | EMEIA | Germany | EY Innovalue Management Advisors GmbH | Heimhuder Straße 69, 20148, Hamburg, Germany | Germany |
| 269 | EMEIA | Germany | EY Strategieberatung GmbH | Flughafenstraße 61, 70629, Stuttgart, Baden- Württemberg, Germany | Germany |
| 270 | EMEIA | Germany | EY-Parthenon GmbH | Neuer Zollhof 1, 40221, Düsseldorf, Germany | Germany |
| 271 | EMEIA | Germany | Kivala-HR Deutschland GmbH | Brosweg 16, , 45239 Essen, Germany | Germany |
| 272 | EMEIA | Ghana | Ernst & Young Advisory Services Limited | G15, White Avenue, Airport Residential Area, Airport, Accra, P. O. BOX KA 160, Ghana | Ghana |
| 273 | EMEIA | Ghana | Ernst & Young Chartered Accountants | G15, White Avenue, Airport Residential Area, Airport, Accra, KA 16009, Ghana | Ghana |
| 274 | EMEIA | Gibraltar | EY Limited | PO Box 191, Regal House, Queensway, Gibraltar | Gibraltar |
| 275 | EMEIA | Greece | Ernst & Young (Hellas) Certified Auditors Accountants SA | 8B Chimarras Str., Maroussi , Athens, 15125, Greece | Greece |
| 276 | EMEIA | Greece | Ernst & Young Societe Anonyme for the Provision of Advisory Services | 8B Chimarras Str., Maroussi , Athens, 15125, Greece | Greece |
| 277 | EMEIA | Greece | Platis - Anastasiadis & Partners Law Partnership | 8B Chimarras Str., Maroussi , Athens, 15125, Greece | Greece |
| 278 | EMEIA | Guinea | FFA-Conseils | BP 1762 , Conakry , Guinea | Guinea |
| 279 | EMEIA | Guinea | Fiduciaire France Afrique "FFA" | BP 1762 , Conakry , Guinea | Guinea |
| 280 | EMEIA | Hungary | Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság | Vaci ut. 20, Budapest, 1132, Hungary | Hungary |
| 281 | EMEIA | Hungary | Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság | Vaci ut. 20, Budapest, 1132, Hungary | Hungary |
| 282 | EMEIA | Hungary | Vámosi-Nagy Ernst and Young Ügyvédi Iroda | Vaci ut. 20, Budapest, 1132, Hungary | Hungary |
| 283 | EMEIA | Iceland | Ernst & Young ehf | Borgartún 30, 105, Reykjavík, Iceland | Iceland |
| 284 | EMEIA | India | Ernst & Young Advisory Services Bangladesh Limited | Gulshan Pink City, Level 7, Plot # 15, Road # 103, Suites # 6/A, Block- CEN (C), Gulshan Avenue, , Dhaka, 1212, | Bangladesh |
| 285 | EMEIA | India | Ernst & Young Associates LLP | 6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi, | India |
| 286 | EMEIA | India | Ernst & Young LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 287 | EMEIA | India | Ernst & Young Merchant Banking Services Private Limited | 14th, The Ruby, 29 Senapati Bapat Marg, Dadar (W), Mumbai , 400028, India | India |
| 288 | EMEIA | India | EY Actuarial Services LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |

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| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|---------------------------|--|---|---------------------------|
| 289 | EMEIA | India | EY Restructuring LLP | 22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India | India |
| 290 | EMEIA | India | PDS Legal | 14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India | India |
| 291 | EMEIA | India | S R B A & Associates LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 292 | EMEIA | India | S R B C & Associates LLP | 22nd Camac Street, Block B, 3rd Floor, West Bengal, India | India |
| 293 | EMEIA | India | S R B C & Co LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 294 | EMEIA | India | S.R. Batliboi & Associates LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 295 | EMEIA | India | S.R. Batliboi & Co. LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 296 | EMEIA | India | S.V. Ghatalia & Associates LLP | 22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India | India |
| 297 | EMEIA | Iran, Islamic Republic of | Ernst & Young Pars Consulting LLC | | Iran, Islamic Republic of |
| 298 | EMEIA | Iraq | Mustafa Fouad Abbas & Co for Auditing | P. O. Box 6013, Flat 15, Building 48, Street 12, Al-Mansour, DISTRT 609, Iraq | Iraq |
| 299 | EMEIA | Ireland | DKM Economic Consultants Ltd | 6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, Ireland | Ireland |
| 300 | EMEIA | Ireland | Ernst & Young Business Advisors | Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland | Ireland |
| 301 | EMEIA | Ireland | Ernst & Young Business Advisory Services | Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland | Ireland |
| 302 | EMEIA | Ireland | Ernst & Young Chartered Accountants | Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland | Ireland |
| 303 | EMEIA | Isle of Man | Ernst & Young LLC | Rose House, 51-59 Circular Road, Douglas, Isle of Man, IM1 1AZ | Isle of Man |
| 304 | EMEIA | Italy | AXTERIA S.p.A. | Via Meravigli 14, Milano, 20123, Italy | Italy |
| 305 | EMEIA | Italy | Ernst & Young Business School S.r.l | Via Po, 28, Roma, 00198 | Italy |
| 306 | EMEIA | Italy | Ernst & Young Financial-Business Advisors S.p.A. | Via Meravigli 14, Milano, 20123, Italy | Italy |
| 307 | EMEIA | Italy | Ernst & Young S.p.A | Via Po, 32, Roma, 00198 | Italy |
| 308 | EMEIA | Italy | Studio Legale Tributario | Via Meravigli 14, Milano, 20123, Italy | Italy |
| 309 | EMEIA | Ivory Coast | Ernst & Young | 5 Avenue Marchand, Abidjan, 01 BP 2715 , Cote D'Ivoire | Ivory Coast |
| 310 | EMEIA | Ivory Coast | EY Advisory & Transaction Services | Abidjan, Plateau 5, Avenue Marchand, Immeuble Neuilly, Côte d'Ivoire, Ivory Coast | Ivory Coast |
| 311 | EMEIA | Ivory Coast | Fiduciaire France Afrique | 5 avenue Marchand, 01 BP 2715, Abidjan, Côte d'Ivoire | Ivory Coast |
| 312 | EMEIA | Jordan | Ernst & Young | King Abdullah , II street, Building no. 300 , P.O.Box 1140, Amman, 11118, Jordan | Jordan |
| 313 | EMEIA | Jordan | Ernst & Young Jordan for Financial Consultancy | King Abdullah , II street, Building no. 300 , P.O.Box 1140, Amman, 11118, Jordan | Jordan |
| 314 | EMEIA | Kazakhstan | Ernst & Young Advisory LLP | Essentai Tower, 77/7, Al-Farabi Avenue , Almaty, 050060, Kazakhstan | Kazakhstan |
| 315 | EMEIA | Kazakhstan | Ernst & Young Audit LLC | 191 Abdrakhmanova Str., Bishkek, 720011, Kyrgyzstan | Kyrgyzstan |
| 316 | EMEIA | Kazakhstan | Ernst & Young Business Advisory Services Limited Liability Partnership | Al-Farabi ave., 77/7, Essentai Esentai Tower, Almaty, 050060, Kazakhstan | Kazakhstan |
| 317 | EMEIA | Kazakhstan | Ernst & Young Kazakhstan LLP | Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan | Kazakhstan |
| 318 | EMEIA | Kazakhstan | Ernst & Young LLP | Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan | Kazakhstan |
| 319 | EMEIA | Kenya | Ernst & Young LLP | Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000, Kenya | Kenya |
| 320 | EMEIA | Kuwait | Ernst & Young (Al-Aiban, Al-Osaimi & Partners) | Baitak Tower, 18th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait | Kuwait |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|-----------------------|--|--|--------------------------------|
| 321 | EMEIA | Kuwait | Ernst & Young Consultancy / Ahmed Al Aiban & Partner / with Limited Liability WLL | Baitak Tower, 8th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait | Kuwait |
| 322 | EMEIA | Latvia | SIA Ernst & Young Baltic | Muitas St. 1A, Riga, LV-1010, Latvia | Latvia |
| 323 | EMEIA | Lebanon | Ernst & Young P.C.C. | P O Box 11-1639, Commerce & Finance Bldg, 1st Floor, Kantari, Beirut, Lebanon | Lebanon |
| 324 | EMEIA | Libya | Almutadaminon for Accounting and Auditing and Financial and Administrative Services LLC | Bashir Al-Ibrahimi St, Al-Dahra , Tripoli, Libya | Libya |
| 325 | EMEIA | Libya | Ernst & Young and Partners for Financial Services - Joint Company with Limited Liability | Ernst & Young Building, Bashir Al-Ibrahimi St. Al-Dahra, Tripoli, P.O.BOX 91873, Libyan Arab | Libya |
| 326 | EMEIA | Lithuania | UAB Ernst & Young Baltic | Subaciaus St. 7, Vilnius, LT-01302, Lithuania | Lithuania |
| 327 | EMEIA | Luxembourg | Compagnie de Revision S.A. | 35E, Avenue John F. Kennedy, L1855, Luxembourg | Luxembourg |
| 328 | EMEIA | Luxembourg | Ernst & Young Business Advisory Services S.a.r.l. | 35E, Avenue John F. Kennedy, L1855, Luxembourg | Luxembourg |
| 329 | EMEIA | Luxembourg | Ernst & Young S.A. | 35E, Avenue John F. Kennedy, L1855, Luxembourg | Luxembourg |
| 330 | EMEIA | Luxembourg | Ernst & Young Tax Advisory Services S.a.r.l. | 35E, Avenue John F. Kennedy, L1855, Luxembourg | Luxembourg |
| 331 | EMEIA | Macedonia, the former | "Ernst & Young Certified Auditors Ltd. Kosovo" SHPK | Str Pashko Vasa 16/7, Prishtina, Territory of Kosovo, Serbia, Republic of | Serbia |
| 332 | EMEIA | Macedonia, the former | ERNST & YOUNG - SERVICES DOOEL Skopje | 8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of | Macedonia, the former Yugoslav |
| 333 | EMEIA | Macedonia, the former | Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch (Tirana) | Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania | Albania |
| 334 | EMEIA | Macedonia, the former | Ernst & Young-Certified Auditors DOO - Skopje | 8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of | Macedonia, the former Yugoslav |
| 335 | EMEIA | Malawi | Ernst & Young | Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi | Malawi |
| 336 | EMEIA | Malta | Ernst & Young Limited | 4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta | Malta |
| 337 | EMEIA | Malta | Ernst & Young Malta Limited | 4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta | Malta |
| 338 | EMEIA | Malta | Ernst & Young Managed Services Limited | 4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751, Malta | Malta |
| 339 | EMEIA | Mauritius | Ernst & Young | 9th floor, Tower 1, NeXTeracom, , Cybercity, Ebene, Mauritius | Mauritius |
| 340 | EMEIA | Mauritius | Ernst & Young (Seychelles) | 2nd Floor, Pirates Arms Building, Independence Avenue, PO Box 1289, Victoria, Mahe, Seychelles | Seychelles |
| 341 | EMEIA | Mauritius | Ernst & Young Audit | Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar | Madagascar |
| 342 | EMEIA | Mauritius | Ernst & Young Ltd | 9th floor, Tower 1, NeXTeracom, Cybercity, Ebene, Mauritius | Mauritius |
| 343 | EMEIA | Mauritius | Ernst & Young SARL | Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar | Madagascar |
| 344 | EMEIA | Moldova, Republic of | Ernst & Young SRL | 51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of | Moldova, Republic of |
| 345 | EMEIA | Morocco | Ernst & Young et Associés Sarl | 37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco | Morocco |
| 346 | EMEIA | Morocco | Ernst & Young Sarl | 37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco | Morocco |
| 347 | EMEIA | Mozambique | Ernst & Young, Limitada | Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique | Mozambique |
| 348 | EMEIA | Namibia | Ernst & Young Namibia | Cnr Otto Nitche Str & Maritz Str, Klein Windhoek, Windhoek, Namibia | Namibia |
| 349 | EMEIA | Netherlands | Centre B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 350 | EMEIA | Netherlands | CFORS B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 351 | EMEIA | Netherlands | Ernst & Young Accountants LLP | 6 More London Place, London, SE1 2DA, United Kingdom | United Kingdom |
| 352 | EMEIA | Netherlands | Ernst & Young Actuarissen B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|-----------------------|--|--|-----------------------|
| 353 | EMEIA | Netherlands | Ernst & Young Belastingadviseurs LLP | 6 More London Place, London, SE1 2DA, United Kingdom | United Kingdom |
| 354 | EMEIA | Netherlands | Ernst & Young Certifypoint B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 355 | EMEIA | Netherlands | Ernst & Young Real Estate Advisory Services B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 356 | EMEIA | Netherlands | Ernst & Young VAT Rep B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 357 | EMEIA | Netherlands | EY Montesquieu Finance B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 358 | EMEIA | Netherlands | EY Montesquieu Institutional Risk Management B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 359 | EMEIA | Netherlands | EY-Parthenon B.V. | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 360 | EMEIA | Netherlands | Stichting Ernst & Young Foundation | Boompjes 258, 3011 XZ, Rotterdam, Netherlands | Netherlands |
| 361 | EMEIA | Nigeria | Ernst & Young | Ernst & Young Nigeria, 2a Bayo Kuku rd Ikoyi, P.O.Box 2442 Marina, Lagos, Nigeria | Nigeria |
| 362 | EMEIA | Norway | Ernst & Young Advokatfirma AS | Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway | Norway |
| 363 | EMEIA | Norway | Ernst & Young AS | Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, NO-0051 OSLO, Norway | Norway |
| 364 | EMEIA | Norway | Ernst & Young Value Added Tax Services AS | Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051 , Norway | Norway |
| 365 | EMEIA | Oman | Ernst & Young LLC | Landmark Building, Opp Al Ameen Mosque, Bowsher, PO Box 1750, Al Qurm, Muscat, 112, Oman | Oman |
| 366 | EMEIA | Pakistan | EY Ford Rhodes | House # 10 - 11, Street - 2, Shirpoor Road, Kabul, Afghanistan | Afghanistan |
| 367 | EMEIA | Pakistan | EY Ford Rhodes | Room 601, Progressive Plaza, Beaumont Road, Karachi, 75530, Pakistan | Pakistan |
| 368 | EMEIA | Palestinian Authority | Ernst & Young | Ramallah - Al Masyoun - Padico House Bldg - 7 th floor, PO.BOX 1373, Palestinian Authority | Palestinian Authority |
| 369 | EMEIA | Poland | "Ernst & Young Law Talasiewicz, Zakrzewska i Wspólnicy spółka komandytowa" | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 370 | EMEIA | Poland | "Ernst & Young Usługi Księgowe" spółka z ograniczoną odpowiedzialnością | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 371 | EMEIA | Poland | Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k. | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 372 | EMEIA | Poland | Ernst & Young Doradztwo Podatkowe spółka z ograniczoną odpowiedzialnością | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 373 | EMEIA | Poland | Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business | Al. Armii Ludowej 26, 00-609 Warsaw, Poland | Poland |
| 374 | EMEIA | Poland | Ernst & Young spółka z ograniczoną odpowiedzialnością Business Advisory spółka | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 375 | EMEIA | Poland | Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka | ul. Rondo ONZ 1, 00124, Warszawa, Poland | Poland |
| 376 | EMEIA | Poland | EY Crowdsourcing spółka z ograniczoną odpowiedzialnością | Burakowska 5/7, 01-066 Warsaw, Poland | Poland |
| 377 | EMEIA | Portugal | Ernst & Young Angola, Limitada | Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda, Angola | Angola |
| 378 | EMEIA | Portugal | Ernst & Young Audit & Associados - SROC, S.A. | Avenida da República, 90, 6 Andar, 1600-206, Lisbon, Portugal | Portugal |
| 379 | EMEIA | Portugal | Ernst & Young S.A. | Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal | Portugal |
| 380 | EMEIA | Portugal | EY MANAGED SERVICES, LDA | Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal | Portugal |
| 381 | EMEIA | Portugal | Ricardo Reigada Pereira - Sociedade de Advogados, SP, RL | Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal | Portugal |
| 382 | EMEIA | Romania | "Radu & Asociatii" SPRL | 15-17 Ion Mihalache Blvd., Bucharest Tower Centre Building, 20th floor, 1st district, Bucharest, 011171, | Romania |
| 383 | EMEIA | Romania | Ernst & Young Assurance Services S.r.l. | 15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 21, sector 1, Bucharest, 011171, | Romania |
| 384 | EMEIA | Romania | Ernst & Young S.r.l. | 15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 19, sector 1, Bucharest, 011171, | Romania |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|--------------------|---|--|--------------------|
| 385 | EMEIA | Romania | Ernst & Young Service S.r.l. | 15-17 Ion Mihalache Blvd. , "Bucharest Tower Center" building, floor 18, sector 1, Bucharest, 011171, | Romania |
| 386 | EMEIA | Russian Federation | Ernst & Young (CIS) B.V. | Hoogoorddreef 15, 1101 BA, 11063, Amsterdam, Netherlands | Netherlands |
| 387 | EMEIA | Russian Federation | Ernst & Young (CIS) B.V. | Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation | Russian Federation |
| 388 | EMEIA | Russian Federation | Ernst & Young (CIS) B.V. | White Nights Business Center, Malaya Morskaya Street, 23, 190000, St. Petersburg, Russia | Russian Federation |
| 389 | EMEIA | Russian Federation | Ernst & Young Business Advisory Services LLC | Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation | Russian Federation |
| 390 | EMEIA | Russian Federation | Ernst & Young CJSC | 1 Northern Avenue, Office 27 , Yerevan , 0001, Armenia | Armenia |
| 391 | EMEIA | Russian Federation | Ernst & Young Holdings (CIS) B.V. | 153 Neftchilar avenue, Port Baku Towers Business Centre, South Tower (block A), 9th floor, Baku, AZ1010, | Azerbaijan |
| 392 | EMEIA | Russian Federation | Ernst & Young IT Limited Liability Company | Sadovnicheskaya Nab., 77, bld. 1, Russia, 115035 Moscow, Russian Federation | Russian Federation |
| 393 | EMEIA | Russian Federation | Ernst & Young LLC | Spartakovskaya street, 6, Kazan, 420107, Republic of Tatarstan , Russian Federation | Russian Federation |
| 394 | EMEIA | Russian Federation | Ernst & Young LLC | Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation | Russian Federation |
| 395 | EMEIA | Russian Federation | Ernst & Young Valuation and Advisory Services LLC | Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation | Russian Federation |
| 396 | EMEIA | Russian Federation | Ernst & Young Vneshaudit LLC | Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation | Russian Federation |
| 397 | EMEIA | Russian Federation | EY Academy of Business Limited Liability Company | Sadovnicheskaya Str., 82, bld. 2, Moscow, 115035, Russian Federation | Russian Federation |
| 398 | EMEIA | Rwanda | Ernst & Young Rwanda Limited | Avenue de la Paix, B P 3638, Kigali, Rwanda | Rwanda |
| 399 | EMEIA | Saudi Arabia | Ernst & Young & Co (Public Accountants) | 4th Floor, Al Nakheel Centre, Palestine Street, Jeddah, KSA, Saudi Arabia | Saudi Arabia |
| 400 | EMEIA | Senegal | Ernst & Young Entrepreneurs Conseil | 22 Rue Ramez Bourgi, Dakar, Senegal | Senegal |
| 401 | EMEIA | Senegal | Fiduciaire France Afrique - "FFA" | 22 Rue Ramez Bourgi, Dakar, Senegal | Senegal |
| 402 | EMEIA | Senegal | Racine SA | 22 Rue Ramez Bourgi, Dakar, Senegal | Senegal |
| 403 | EMEIA | Serbia | Babic & Cosovic Law Partnership Belgrade | 3, Spanskih Boraca Street, Belgrade - New Belgrade, 11070, Serbia | Serbia |
| 404 | EMEIA | Serbia | Ernst & Young d.o.o. Beograd | Španskih boraca 3, Novi Beograd, 11070, Serbia, Republic of | Serbia |
| 405 | EMEIA | Serbia | Ernst & Young Montenegro d.o.o. | Stanka Dragojevic bb. , (building Universal Capital bank AD. Podgorica), Podgorica, Montenegro | Montenegro |
| 406 | EMEIA | Slovakia | Ernst & Young Financial Advisory, s.r.o. | Zizkova 9, Bratislava, 811 02, Slovakia | Slovakia |
| 407 | EMEIA | Slovakia | Ernst & Young Law s.r.o. | Zizkova 9, Bratislava, 811 02, Slovakia | Slovakia |
| 408 | EMEIA | Slovakia | Ernst & Young Law s.r.o. Podružnica Zagreb | Radnicka cesta 50, Zagreb, 10000, Croatia | Croatia |
| 409 | EMEIA | Slovakia | Ernst & Young Slovakia, spol. s r.o. | Zizkova 9, Bratislava, 811 02, Slovakia | Slovakia |
| 410 | EMEIA | Slovakia | Ernst & Young, s. r. o. | Zizkova 9, Bratislava, 811 02, Slovakia | Slovakia |
| 411 | EMEIA | Slovenia | ERNST & YOUNG d.o.o. | Dunajska cesta 111, 1000 Ljubljana, Slovenia | Slovenia |
| 412 | EMEIA | Slovenia | ERNST & YOUNG Svetovanje, d.o.o. | Dunajska cesta 111, 1000 Ljubljana, Slovenia | Slovenia |
| 413 | EMEIA | South Africa | Ernst & Young Advisory Services Proprietary Limited | 102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa | South Africa |
| 414 | EMEIA | South Africa | Ernst & Young Incorporated | 102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa | South Africa |
| 415 | EMEIA | South Africa | Ernst and Young IZAZI Proprietary Limited | 102 Rivonia Road, Sandton, Johannesburg, 2196, South Africa | South Africa |
| 416 | EMEIA | Spain | ATD AUDITORES SECTOR PÚBLICO, S.L.U | C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain | Spain |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|----------------------|---|--|------------------------------|
| 417 | EMEIA | Spain | Ernst & Young Abogados, S.L.P. | C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain | Spain |
| 418 | EMEIA | Spain | Ernst & Young España, S.A.U. | C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain | Spain |
| 419 | EMEIA | Spain | Ernst & Young Servicios Corporativos, S.L. | C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain | Spain |
| 420 | EMEIA | Spain | Ernst & Young, S.L. | C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain | Spain |
| 421 | EMEIA | Sweden | Ernst & Young AB | Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden | Sweden |
| 422 | EMEIA | Sweden | Ernst & Young Corporate Finance AB | Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden | Sweden |
| 423 | EMEIA | Sweden | EY Law AB | P.O. Box 3455, Jakobsbergsgatan 24, 103 69, Stockholm, Sweden | Sweden |
| 424 | EMEIA | Switzerland | Ernst & Young AG | Marktgass 21, 9490 Vaduz, Liechtenstein | Liechtenstein |
| 425 | EMEIA | Switzerland | Ernst & Young AG | Aeschengraben 9, 4051 Basel | Switzerland |
| 426 | EMEIA | Syrian Arab Republic | Husrieh & Associates Ernst & Young Syria LLC | 5th Floor - Rouyaa 4 , - 8th Gate - Yafoor , - Damascus - Syria - Tel. No.: 3944000, Syrian Arab Republic | Syrian Arab Republic |
| 427 | EMEIA | Tajikistan | EY Tajikistan LLC | 127, Rudaki Avenue, Suite 1107 Rudaki Plaza, Dushanbe, Tajikistan | Tajikistan |
| 428 | EMEIA | Tanzania, United | Ernst & Young | Tanhouse Tower, 34/1 Ursino South, New Bagamoyo Road, P.O. Box 2475, Dar es Salaam, Tanzania, United | Tanzania, United Republic of |
| 429 | EMEIA | Tunisia | AMC Ernst & Young | EY Building, Boulevard de la Terre, Centre Urbain Nord, Tunis, 1003, Tunisia | Tunisia |
| 430 | EMEIA | Turkey | Bey Serbest Muhasebeci Mali Musavirlik A.S. | Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariyer/Istanbul, 34398, Turkey | Turkey |
| 431 | EMEIA | Turkey | Ernst & Young Kurumsal Finansman Danismanlik A.S. | Maslak Mahallesi Eski Buyukdere Caddesi, No:27, Daire:58-60 Kat:4-5 , Sariyer/Istanbul , 34398, Turkey | Turkey |
| 432 | EMEIA | Turkey | Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S. | Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 54-57-59, Kat: 2-3-4, Sariyer/Istanbul, 34398, Turkey | Turkey |
| 433 | EMEIA | Turkey | Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S. | Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 52-53-56, Kat: 1-3, Sariyer/Istanbul, 34398, Turkey | Turkey |
| 434 | EMEIA | Uganda | Ernst & Young | Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215, Kampala, Uganda | Uganda |
| 435 | EMEIA | Ukraine | Ernst & Young Audit Services LLC | Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine | Ukraine |
| 436 | EMEIA | Ukraine | Ernst & Young LLC | Kreshchatyk Street, 19A, Kyiv, 01001, Ukraine | Ukraine |
| 437 | EMEIA | Ukraine | EY Legal Services LLC | Khreshchatyk Street. 19A, KYIV , 01001, Ukraine | Ukraine |
| 438 | EMEIA | United Arab Emirates | Ernst & Young Corporate Finance Limited | Unit 4, DIFC - Currency House, 3rd Floor, Dubai, United Arab Emirates | United Arab Emirates |
| 439 | EMEIA | United Arab Emirates | EY Human Capital Services LLC | 5th Floor, Al Attar Business Towers, Sheikh Zayed Road, Dubai, 9267, United Arab Emirates | United Arab Emirates |
| 440 | EMEIA | United Kingdom | Ernst & Young Europe LLP | 6 More London Place, London, SE1 2DA, United Kingdom | United Kingdom |
| 441 | EMEIA | United Kingdom | Ernst & Young LLP | 1 More London Place, London, SE1 2AF, United Kingdom | United Kingdom |
| 442 | EMEIA | United Kingdom | EY Greenwich Advisory Services Limited | 1 More London Place, London, SE1 2AF, United Kingdom | United Kingdom |
| 443 | EMEIA | United Kingdom | EY-Seren Limited | 55-57, Rivington Street, London, EC2A 3QA, United Kingdom | United Kingdom |
| 444 | EMEIA | United Kingdom | Webabacus Limited | 55-57, Rivington Street, London, EC2A 3QA, United Kingdom | United Kingdom |
| 445 | EMEIA | Uzbekistan | Ernst & Young LLC | Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan | Uzbekistan |
| 446 | EMEIA | Uzbekistan | Ernst & Young Valuation LLC | Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan | Uzbekistan |
| 447 | EMEIA | Zambia | Ernst & Young | Development House, First Floor, Cnr. Katondo Street/ Cha Cha Cha Road, PO Box 32385, Lusaka, Zambia | Zambia |
| 448 | EMEIA | Zambia | Ernst & Young Advisory Services Limited | Trinity Office Park, Stand 16806, Unit 9, 10, Alick Nkhata Road, Lusaka, P O BOX 35483, Zambia | Zambia |

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

| | EY Area | EY Country | Entity Name | Registered Office address | Country |
|-----|---------|------------|---|---|-----------|
| 449 | EMEIA | Zimbabwe | Ernst & Young | Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O. BOX 702, Zimbabwe | Zimbabwe |
| 450 | EMEIA | Zimbabwe | Ernst & Young Advisory Services (Private) Limited | Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare P.O. Box 702, Zimbabwe | Zimbabwe |
| 451 | EMEIA | Zimbabwe | Ernst & Young Associates (Pvt) Ltd | Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare, Zimbabwe | Zimbabwe |
| 452 | Global | Global | EY GDS (CS) Argentina S.R.L. | Leandro N. Alem 518, 9º floor, Buenos Aires City, Argentina, Argentina | Argentina |
| 453 | Japan | Japan | Ernst & Young Advisory Co., Ltd. | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6029, Japan | Japan |
| 454 | Japan | Japan | Ernst & Young Real Estate Advisors Co., Ltd | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan | Japan |
| 455 | Japan | Japan | Ernst & Young Shin Nihon Public Affairs Co., Ltd. | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6033, Japan | Japan |
| 456 | Japan | Japan | Ernst & Young ShinNihon LLC | Hibiya Kokusai Building, 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo, 100-0011, Japan | Japan |
| 457 | Japan | Japan | Ernst & Young Solutions Co., Ltd. | Hibiya Kokusai Building, 2-2-3 , Uchisaiwai-cho, Chiyoda-ku, , Tokyo, 100-0011, Japan | Japan |
| 458 | Japan | Japan | Ernst & Young Tax Co. | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan | Japan |
| 459 | Japan | Japan | Ernst & Young Transaction Advisory Services Co., Ltd. | 3-2-5 Kasumigaseki, , Chiyoda-ku, Tokyo, 100-6027, Japan | Japan |
| 460 | Japan | Japan | EY Law Co. | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6027, Japan | Japan |
| 461 | Japan | Japan | EYACC Holdings GK | 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan | Japan |