

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
1	Americas	Argentina	Pistrelli Henry Martin Auditores y Consultores S.R.L.	Argentina	25 de Mayo 487, 1er piso, Ciudad Autónoma de Buenos Aires, C1002ABI, Argentina
2	Americas	Argentina	Pistrelli, Henry Martin y Asociados S.A.	Argentina	25 de Mayo 487, Cdad. Autónoma de Buenos Aires, C1002ABI, Argentina
3	Americas	Bahamas	Ernst & Young	Bahamas	Corporate Caves Centre, West Bay Street & Blake Road, Nassau , N 3231, Bahamas
4	Americas	Bahamas	Ernst & Young Ltd.	Bahamas	c/o Delaney Corp. (Bahamas) Ltd, 5th Floor, Lyford Cay House, Lyford Cay, NP, Bahamas
5	Americas	Bahamas	EY Bahamas Corporate Services Ltd.	Bahamas	c/o Delaney Corp. (Bahamas) Ltd, 5th Floor, Lyford Cay House, Lyford Cay, NP, Bahamas
6	Americas	Bahamas	EY Bahamas Services Ltd.	Bahamas	c/o Delaney Corp. (Bahamas) Ltd, 5th Floor, Lyford Cay House, Lyford Cay, NP, Bahamas
7	Americas	Bahamas	EY Services Center Ltd.	Bahamas	c/o Delaney Corp. (Bahamas) Ltd, 5th Floor, Lyford Cay House, Lyford Cay, NP, Bahamas
8	Americas	Barbados	Ernst & Young	Barbados	"One Welches", Welches, St. Thomas, BB22025, Barbados
9	Americas	Barbados	Ernst & Young Professional Services Limited	Trinidad and Tobago	5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago
10	Americas	Barbados	Ernst & Young Professional Services Limited	Barbados	"One Welches", Welches, St. Thomas, BB22025 , Barbados
11	Americas	Barbados	Ernst & Young Services Ltd	Barbados	"One Welches", Welches, St. Thomas, BB22025, Barbados
12	Americas	Barbados	EY Corporate Services Ltd	Barbados	"One Welches", Welches, St. Thomas, BB22025 , Barbados
13	Americas	Barbados	EY Management Ltd	Barbados	"One Welches", Welches, St. Thomas , BB22025, Barbados
14	Americas	Bermuda	Ernst & Young Ltd.	Bermuda	c/o Conyers Corporate Services (Bermuda) Limited of, Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda
15	Americas	Bermuda	EY Bermuda Ltd.	Bermuda	c/o Conyers Corporate Services (Bermuda) Limited of, Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda
16	Americas	Bermuda	EY Bermuda Services Ltd.	Bermuda	c/o Conyers Corporate Services (Bermuda) Limited of, Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda
17	Americas	Bolivia	Ernst & Young (Auditoria y Asesoría) Ltda.	Bolivia	Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia
18	Americas	Brazil	Ernst & Young Assessoria Empresarial Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, conjunto 91, Vila Nova Conceição, Sao Paulo, SP, CEP 04543-907, Brazil
19	Americas	Brazil	Ernst & Young Auditores Independentes S/S Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Towers, torre norte, 8º andar, cj. 81, Vila Nova Conceição, CEP 04543-907, São Paulo, São Paulo, 04543 907, Brazil
20	Americas	Brazil	Ernst & Young Consultoria Contábil, Tributária e Perícias S/S Ltda.	Brazil	Praia de Botafogo, 370, 9º andar (Parte), Botafogo, 22250-040, Brazil
21	Americas	Brazil	Ernst & Young Serviços Atuariais S/S Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, 1909, 6 andar , , Vila Nova Conceição, São Paulo, São Paulo, 04543-907, Brazil
22	Americas	Brazil	Ernst & Young Serviços Tributários SP Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar , , conjunto 91, Vila Nova Conceição, Sao Paulo, SP, CEP 04543-907, Brazil
23	Americas	British Virgin Islands	Ernst & Young Ltd.	Virgin Islands, British	Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola, PO BOX 173, British Virgin Islands
24	Americas	Canada	ElevatedPrompt Solutions Inc.	Canada	c/o General Counsel's Office, The Stack, 1133 Melville Street, Suite 1900, Vancouver BC V6E 4ES, Canada
25	Americas	Canada	Ernst & Young Advisory Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
26	Americas	Canada	Ernst & Young Corporate Finance (Canada) Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada

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27	Americas	Canada	Ernst & Young Electronic Publishing Services Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
28	Americas	Canada	Ernst & Young Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
29	Americas	Canada	Ernst & Young LLP	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
30	Americas	Canada	Ernst & Young Management Services Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
31	Americas	Canada	Ernst & Young Orenda Corporate Finance Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
32	Americas	Canada	Ernst & Young Real Estate Services Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto CAN M5H 0B3, Canada
33	Americas	Canada	EY Law LLP	Canada	100 Adelaide Street West, Suite 3400, Toronto CAN M5H 0B3, Canada
34	Americas	Canada	EY-Parthenon Corporate Finance Inc.	Canada	100 Adelaide Street West, Suite 3900, Toronto, Ontario M5H 0B3, Canada
35	Americas	Cayman Islands	Ernst & Young Ltd.	Cayman Islands	62 Forum Lane, Camana Bay, P.O. Box 510, Grand Cayman , Grand Cayman, KY1-1106, Cayman Islands
36	Americas	Cayman Islands	EY BBC Innovation Ltd.	Cayman Islands	62 Forum Lane, Camana Bay, P.O. Box 510, Grand Cayman , Grand Cayman, KY1-1106, Cayman Islands
37	Americas	Cayman Islands	EY Cayman Corporate Services Ltd.	Cayman Islands	1 Nexus Way, Camana Bay, PO Box 510, Cayman Islands, KY1-1106, Cayman Islands
38	Americas	Cayman Islands	EY Cayman Ltd.	Cayman Islands	62 Forum Lane, Camana Bay, PO Box 510, George Town, Grand Cayman, KY1-1106, Cayman Islands
39	Americas	Cayman Islands	EY Cayman Services Ltd.	Cayman Islands	62 Forum Lane, Camana Bay, PO Box 510, George Town, Grand Cayman, KY1-1106, Cayman Islands
40	Americas	Chile	EY Consulting SpA	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
41	Americas	Chile	EY Consultores Limitada	Chile	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, Region Metropolitana, 7561127, Chile
42	Americas	Chile	EY Managed Services SpA.	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
43	Americas	Chile	EY Servicios de Capacitación SpA	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
44	Americas	Chile	EY Servicios Profesionales de Auditoría y Asesorías Limitada	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
45	Americas	Chile	EY Servicios Tecnologicos SpA.	Chile	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile
46	Americas	Chile	Process Arts SpA.	Chile	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile
47	Americas	Colombia	Ernst & Young Audit S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 110221, Colombia
48	Americas	Colombia	Ernst & Young S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 110221, Colombia
49	Americas	Colombia	EY OUTSOURCING S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 110221, Colombia
50	Americas	Costa Rica	BTH SSC Sociedad Anonima	Costa Rica	Epic Corporate Center, Floor 5, San Rafael, Escazú, San José, Costa Rica
51	Americas	Costa Rica	Ernst & Young S.A.	Costa Rica	Epic Corporate Center, Floor 5, San Rafael, Escazú, San José, Costa Rica
52	Americas	Costa Rica	EY Assurance Costa Rica, S.A.	Costa Rica	EDIFICIO EPIC CORPORATE CENTER, ESCAZU, SAN RAFAEL, TREJOS MONTEALEGRE, SAN JOSE, Costa Rica

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53	Americas	Costa Rica	EY Law Servicios Complementarios S.A.	Costa Rica	Epic Corporate Center, Floor 6, San Rafael, Escazu, San José, Costa Rica
54	Americas	Costa Rica	EY LAW, S.A.	Costa Rica	Epic Corporate Center, Floor 6, San Rafael, Escazú, San José, Costa Rica
55	Americas	Curacao	Ernst & Young Accountants	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao
56	Americas	Curacao	Ernst & Young Consulting	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao
57	Americas	Curacao	Ernst & Young Tax Advisors	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao
58	Americas	Curacao	Ernst & Young, EY Accountants, EY Tax Advisors, EY Consulting	Aruba	Vondellaan 4, Oranjestad, Aruba
59	Americas	Dominican Republic	ERNST & YOUNG, S.R.L.	Dominican Republic	Pedro Henríquez Ureña N° 138, , Torre Empresarial Reyna II, Suite 900, Piso 9., Santo Domingo de Guzman., Distrito Nacional, República Dominicana, Dominican Republic
60	Americas	Dominican Republic	EY ASSURANCE RD, S.R.L.	Dominican Republic	Pedro Henríquez Ureña N° 138, , Torre Empresarial Reyna II, Suite 900, Piso 9., Santo Domingo de Guzman., Distrito Nacional, República Dominicana, Dominican Republic
61	Americas	Ecuador	Ernst & Young Ecuador E&Y Cia. Ltda.	Ecuador	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143, Ecuador
62	Americas	Ecuador	EY Accounting & Reporting EYA&R Cia Ltda	Ecuador	Inglaterra y Av. Amazonas (esquina), Edificio Stratta, piso 11, Quito, 170507, Ecuador
63	Americas	Ecuador	EY Addvalue Asesores Cia. Ltda.	Ecuador	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143, Ecuador
64	Americas	El Salvador	Ernst & Young El Salvador, S.A. de C.V.	El Salvador	Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05, San Salvador, El Salvador
65	Americas	El Salvador	EYCA SERVICIOS INTEGRALES DE ASESORIA, SOCIEDAD ANONIMA DE CAPITAL VARIABLE	El Salvador	Torre Futura World Trade Center 11-05, San Salvador, El Salvador
66	Americas	Guatemala	E Y Tenango S.A.	Guatemala	1ra calle 9-200, zona 3 del municipio de Chimaltenango, Departamento de Guatemala, Guatemala
67	Americas	Guatemala	Ernst & Young, Sociedad Anónima	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala, Guatemala
68	Americas	Guatemala	EY ASSURANCE GUATEMALA, SOCIEDAD ANÓNIMA	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala, Guatemala
69	Americas	Guatemala	EY Law Sociedad Anónima	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala, Guatemala
70	Americas	Guatemala	Varela Ramos Marquez, Sociedad Civil	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala, Guatemala
71	Americas	Guyana	Ernst & Young Services Inc.	Guyana	Suite 100, Pegasus Hotel, Seawall Road, Kingston, Georgetown, Demerara, Guyana
72	Americas	Guyana	EY Accountants	Guyana	Suite 100 Pegasus Hotel, Kingston, Georgetown 4, Guyana
73	Americas	Guyana	EY Consultants Inc.	Guyana	Suite 302 Pegasus Suites & Corporate Centre, Seawall Road Kingston, Georgetown, Guyana
74	Americas	Honduras	Ernst & Young Honduras, de R.L. de C.V	Honduras	Distrito Artemisa, Torre Norte, nivel 18, oficina 1819, Residencial el Trapiche, Tegucigalpa, Honduras
75	Americas	Honduras	EY Honduras Servicios de Consultoría S.A. de C.V.	Honduras	Edificio Meva, Floor 2 # 2001, Barrio Los Andes, Calle 8, Avenida 14 N.O, San Pedro Sula, Honduras
76	Americas	Israel	Ernst & Young (Israel) Ltd	Israel	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel
77	Americas	Israel	Kost Forer Gabbay & Kasierer	Israel	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel
78	Americas	Jamaica	Ernst & Young Chartered Accountants	Jamaica	8 Olivier Road, Kingston, 8, Jamaica

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79	Americas	Jamaica	Ernst & Young Services Limited	Jamaica	8 Olivier Road, Kingston, 8, Jamaica
80	Americas	Mexico	EY Mexico Asesores Fiscales, S.C.	Mexico	Avenida Ejercito Nacional 843-B, Torre Paseo, Antara Polanco, Colonia Granada, Alcaldía Miguel Hidalgo, , Ciudad de México, C.P. 11520., Mexico
81	Americas	Mexico	EY Mexico Asuntos de Consultoría, S.C.	Mexico	Ejército Nacional 843, Torre Paseo, 7B , Colonia Granada, Miguel Hidalgo, Ciudad de México, 11520, Mexico
82	Americas	Mexico	EY México Asuntos de Consultoría, Sucursal Colombia	Colombia	Bogotá D.C., Carrera 11, 9807, Floor 6 , 110221, Colombia
83	Americas	Mexico	EYMX ASESORIA Y CONSULTORIA ESPECIALIZADA, S.A. DE C.V.	Mexico	Ejercito Nacional "Torre paseo", 843b, piso 4, Granada , Miguel Hidalgo, Mexico
84	Americas	Mexico	EYS Equipo y Soluciones, S.C.	Mexico	Ejercito Nacional "Torre paseo", 843b, piso 6B, Granada , Miguel Hidalgo, Mexico
85	Americas	Mexico	MANCERA, S.C.	Mexico	Av. Ejercito Nacional 843, 3A, Polanco, Col. Granada, Ciudad de México, Mexico, 11520, Mexico
86	Americas	Nicaragua	Ernst & Young Nicaragua, S.A.	Nicaragua	Kilometro 5 de la Carretera Masaya, Edificio Plaza Centroamericana, tercer piso, módulo 307, Managua, 41000, Nicaragua
87	Americas	Panama	Ernst & Young Limited Corp.	Panama	Costa del Este, Avenida Centenario, PH Dream Plaza, piso 9, Panama, Panama
88	Americas	Panama	Ernst & Young Panama, S.A.	Panama	Edificio 3855, piso 2, oficina 210, Panama Pacifico Boulevard, International Business Park, Panamá Pacífico, Panama
89	Americas	Panama	EY Latam North Holding, S.A.	Panama	PH Dream Plaza, Piso 10, Oficina #4, Ciudad de Panamá, Panamá, Panama
90	Americas	Panama	EY LAW PANAMA	Panama	9th floor, PH Dream Plaza, Avenida Centenario, Costa del Este, Panama
91	Americas	Paraguay	Ernst & Young Paraguay - Auditores y Asesores de Negocios S.R.L.	Paraguay	Avda. Mcal. Lopez 3794 y Cruz del Chaco, Edificio Citicenter, 6th. Floor, Villa Morra, Asunción, 001412, Paraguay
92	Americas	Peru	Ernst & Young Asesores Empresariales Sociedad Civil de Responsabilidad Limitada	Peru	Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru
93	Americas	Peru	Ernst & Young Consultores Sociedad Civil de Responsabilidad Limitada	Peru	Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru
94	Americas	Peru	Ernst & Young Law Sociedad Civil de Responsabilidad Limitada	Peru	Av. Victor Andres Belaunde 171, San Isidro, Lima, 15073, Peru
95	Americas	Peru	Ernst & Young Outsourcing S. Civil de R. L.	Peru	Av. Victor Andres Belaunde 171, San Isidro, Lima, 15073, Peru
96	Americas	Peru	Tanaka, Valdivia, Arribas & Asociados Sociedad Civil De Responsabilidad Limitada	Peru	Av. Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru
97	Americas	Saint Lucia	Ernst & Young	Saint Lucia	Cnr. Brazil & Mongiraud Streets, Castries, P.O. BOX 722, Saint Lucia
98	Americas	Saint Lucia	Ernst & Young Services Limited	Saint Lucia	2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia
99	Americas	Suriname	Ernst & Young Suriname	Suriname	Cornelis Jongbawstraat, 25, Paramaribo, Suriname
100	Americas	Trinidad and Tobago	Ernst & Young	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
101	Americas	Trinidad and Tobago	Ernst & Young Services Limited	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
102	Americas	Trinidad and Tobago	EY Law	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
103	Americas	United States	Dignari, LLC	United States	4701 Cox Rd Ste 285, Glen Allen VA 23060 - 6808, United States
104	Americas	United States	Ernst & Young Capital Advisors, LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States

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105	Americas	United States	Ernst & Young Infrastructure Advisors, LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
106	Americas	United States	Ernst & Young Investment Advisers LLP	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
107	Americas	United States	Ernst & Young LLP	United States	1209 Orange Street, Corporation Trust Center, Wilmington, Delaware 19801
108	Americas	United States	Ernst & Young Product Sales LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
109	Americas	United States	Ernst & Young Puerto Rico LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
110	Americas	United States	Ernst & Young Real Estate Services Company LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
111	Americas	United States	EY Government Services LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
112	Americas	United States	EY Public Sector LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
113	Americas	United States	EY Turnaround Management Services LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
114	Americas	United States	EY Unclaimed Property Services LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
115	Americas	United States	Mehlman Jacobs LLP	United States	4350 La Jolla Village Drive, Suite 370, San Diego CA 92122, United States
116	Americas	United States	Pangea3 US LLC	United States	c/o The Corporation Trust Company, 1209 Orange Street, Wilmington DE 19801, United States
117	Americas	Uruguay	Ernst & Young UY SAS	Uruguay	Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303, Montevideo, 11100, Uruguay
118	Americas	Venezuela, Bolivarian Republic of	MDL Barbados Inc	Barbados	Suite 130, The Savannah Business Center, Hastings, Christ Church, BB1516, Barbados
119	Americas	Venezuela, Bolivarian Republic of	Mendoza, Delgado, Labrador & Asociados	Venezuela, Bolivarian Republic of	Edificio Caracas Campus, Piso 5, Ala Sur, Calle Altigracia, , Urb. Sorocaima, CARACAS, DISTRITO CAPITAL, 1080, Venezuela, Bolivarian Republic of
120	Asia-Pacific	Australia	Aver Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
121	Asia-Pacific	Australia	Axiom Forensics Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
122	Asia-Pacific	Australia	Black Dot Consulting Pty Ltd	Australia	EY Centre, Level 34, 200 George Street, NSW 2000, Australia
123	Asia-Pacific	Australia	Bridge Business Consulting Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
124	Asia-Pacific	Australia	Cadence Australasia Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
125	Asia-Pacific	Australia	Cadence Australia Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
126	Asia-Pacific	Australia	Ernst & Young	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
127	Asia-Pacific	Australia	Ernst & Young Australia Operations Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
128	Asia-Pacific	Australia	Ernst & Young Real Estate Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
129	Asia-Pacific	Australia	EY Business Solutions Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
130	Asia-Pacific	Australia	EY CDR Nexus Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia

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131	Asia-Pacific	Australia	EY Community Impact Services Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
132	Asia-Pacific	Australia	EY Digital Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
133	Asia-Pacific	Australia	EY Enterprise Solutions Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
134	Asia-Pacific	Australia	EY Identity Pty Ltd	Australia	EY Centre, Level 34, 200 George Street , Sydney NSW 2000, Australia
135	Asia-Pacific	Australia	EY-Parthenon Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
136	Asia-Pacific	Australia	Future Friendly Team Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
137	Asia-Pacific	Australia	Port Jackson Partners Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
138	Asia-Pacific	Australia	Secureworx Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
139	Asia-Pacific	China	E & Y Macau Limitada	Macao	17/A, 39 Avenida de Almeida Ribeiro, Macao
140	Asia-Pacific	China	Ernst & Young	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
141	Asia-Pacific	China	Ernst & Young (Beijing) Liquidation Service Co., Ltd.	China	Room 5, Level 18, E3 Tower, Oriental Plaza,, 1 East Chang An Avenue, Dongcheng District, Beijing, China
142	Asia-Pacific	China	Ernst & Young (China) Advisory Limited	China	Unit 1007, Tower 2, Lumina 2, 317 Longwen Road, Xuhui District, Shanghai, China
143	Asia-Pacific	China	Ernst & Young (Shanghai) Certified Tax Agency Co., Ltd.	China	Unit T 70, 49/F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, 200120, China
144	Asia-Pacific	China	Ernst & Young Advisory Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
145	Asia-Pacific	China	Ernst & Young Auditores	Macao	21/F, 39 , Avenida de Almeida Ribeiro, Macao
146	Asia-Pacific	China	Ernst & Young Company Secretarial Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
147	Asia-Pacific	China	Ernst & Young Hua Ming LLP	China	Units 01-12, Level 17, Ernst & Young Tower, Oriental Plaza, 1 East Changan Avenue, Dongcheng District, Beijing, 100738, China
148	Asia-Pacific	China	Ernst & Young Tax Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
149	Asia-Pacific	China	Ernst & Young Transactions Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
150	Asia-Pacific	China	EY Academy (Shanghai) Limited	China	Unit 43T10, No. 100 Century Avenue, Pudong, Shanghai, 200135, China
151	Asia-Pacific	China	EY Assets Appraisal (Shanghai) Co., Ltd	China	Unit 1006, Tower 2, Lumina 2, 317 Longwen Road, Xuhui District, Shanghai, China
152	Asia-Pacific	China	EY DigitWave Technology (Shanghai) Co., Ltd.	China	Room 2159, Zone A, Floor 2, No. 2, Lane 99, Jiajie Road, Zhaoxiang, Qingpu District, Shanghai, China
153	Asia-Pacific	China	EY Entelligence Hong Kong Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
154	Asia-Pacific	China	EY Mtel Solutions Limited	Hong Kong	27/F, Two Sky Parc, 51 Hung To Road, Kwun Tong, Kowloon, Hong Kong
155	Asia-Pacific	China	EY Parthenon (Shanghai) Advisory Limited	China	Room 307, 698 Yongjia Road, Xuhui District, Shanghai, 200031, China
156	Asia-Pacific	China	EY Qianhai (Shenzhen) Advisory Limited	China	Unit 1801,1802, 18/F, Tower 1, Kerry Center Qianhai, Qianhai Avenue, Nanshan District, Shenzhen, China

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
157	Asia-Pacific	China	EY Zhong Heng Construction Cost Consultancy Co., Ltd	China	Room 11205,11206, Floor 12, No 1, Building C, Gate of the City, Tangyan Road South, Gaoxin District, Xi'an, Shaanxi, 710000, China
158	Asia-Pacific	China	Guangzhou EY Ba Da Creative Technology Company Limited	China	Room 1001, No. 515 Dongfeng, Middle Road, Yuexiu District, Guangzhou, China
159	Asia-Pacific	China	Innotech Advisory Co. Ltd.	China	Room A1-265, No. 57 West Fuxing Road, Xuhui District, Shanghai, China
160	Asia-Pacific	Fiji	Ernst & Young	Fiji	Pacific House, Level 7, 1 Butt Street, Suva, Fiji
161	Asia-Pacific	Fiji	Ernst & Young Advisory (Fiji) Pte Limited	Fiji	Pacific House, Level 7, 1 Butt Street, Suva, Fiji
162	Asia-Pacific	Guam	Ernst & Young (RMI), Inc.	Marshall Islands	Box 1288, Majuro, MH, 96960, Marshall Islands
163	Asia-Pacific	Guam	Ernst & Young LLP	Guam	231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam
164	Asia-Pacific	Indonesia	KAP Purwanto Susanti dan Surja	Indonesia	Indonesia Stock Exchange Building, Tower II, 7th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia
165	Asia-Pacific	Indonesia	Persekutuan perdata EY Law Indonesia	Indonesia	Indonesia Stock Exchange Building, Tower 1, 12th Floor Jl. Jend. Sudirman Kav. 52-53, Jakarta, 12190, Indonesia
166	Asia-Pacific	Indonesia	Perserikatan Perdata Purwantono, Suherman, Surja Consult	Indonesia	Indonesia Stock Exchange Building, Tower I, 14th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia
167	Asia-Pacific	Indonesia	PT Ekasurya Yasa Consult	Indonesia	Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta Selatan, Jakarta, KAV 52-53, 12190, Indonesia
168	Asia-Pacific	Indonesia	PT Ernst & Young Indonesia	Indonesia	Indonesia Stock Exchange Building, Tower 1, 13th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia
169	Asia-Pacific	Indonesia	PT Ernst and Young Digital Solutions	Indonesia	Indonesia Stock Exchange Building, Tower 1, 13th Floor, Jl. Jend. Sudirman Kav. 52-53, Senayan, Kebayoran Baru, Jakarta, Indonesia
170	Asia-Pacific	Japan	Ernst & Young Business Partner Co., Ltd.	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
171	Asia-Pacific	Japan	Ernst & Young ShinNihon LLC	Japan	1-1-2, Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
172	Asia-Pacific	Japan	Ernst & Young Solutions Co., Ltd.	Japan	1-1-2, Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
173	Asia-Pacific	Japan	Ernst & Young Tax Co.	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
174	Asia-Pacific	Japan	EY Forensic & Integrity LLC	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
175	Asia-Pacific	Japan	EY Immigration Corporation	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
176	Asia-Pacific	Japan	EY Law Co.	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
177	Asia-Pacific	Japan	EY Professional Support Co., Ltd.	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
178	Asia-Pacific	Japan	EY Social Insurance and Labour Advisors Corporation	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
179	Asia-Pacific	Japan	EY Strategy and Consulting Co., Ltd.	Japan	1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
180	Asia-Pacific	Korea, Republic of	Ernst & Young Advisory, Inc.	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
181	Asia-Pacific	Korea, Republic of	Ernst & Young Han Young	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
182	Asia-Pacific	Korea, Republic of	EY Consulting, LLC	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
183	Asia-Pacific	Korea, Republic of	EY Customs Service Corporation	Korea, Republic of	2F, Taeyoung Building, 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
184	Asia-Pacific	Korea, Republic of	EY KDS, Ltd.	Korea, Republic of	5F, Taeyoung Building, 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, Republic of Korea, 07241, Korea, Republic of
185	Asia-Pacific	Malaysia	Agensi Pekerjaan EY Sdn. Bhd.	Malaysia	802, 8th Floor, Block C Kelana Square , 17 Jalan SS7/26, Petaling Jaya, 47301 Selangor, Malaysia
186	Asia-Pacific	Malaysia	Ernst & Young Consulting Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia
187	Asia-Pacific	Malaysia	Ernst & Young PLT	Malaysia	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia
188	Asia-Pacific	Malaysia	Ernst & Young Tax Consultants Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia
189	Asia-Pacific	Malaysia	Ernst & Young Trust Ltd	Malaysia	Lot 1, 1st Floor, Wisma Siamloh, Jalan Kemajuan, 87007 Federal Territory of Labuan, Malaysia
190	Asia-Pacific	Malaysia	EY DIGITAL CX SDN BHD	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia
191	Asia-Pacific	Malaysia	EY Identity Asia Sdn Bhd	Malaysia	802, 8th Floor, Block C, Kelana Square, 17, Jalan SS 7/26, 47301 Petaling Jaya, Selangor, Malaysia
192	Asia-Pacific	Malaysia	EY Identity Sdn Bhd	Malaysia	802, 8th Floor, Block C, Kelana Square, 17, Jalan SS 7/26, 47301 Petaling Jaya, Selangor, Malaysia
193	Asia-Pacific	Malaysia	EY Insolvency Services PLT	Malaysia	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia
194	Asia-Pacific	Malaysia	EY Technology Solutions Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia
195	Asia-Pacific	Malaysia	Hanafiah Raslan & Mohamad PLT	Malaysia	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia
196	Asia-Pacific	Mongolia	Ernst & Young Consulting LLC	Mongolia	Suite 1, 15th Floor, "Altan Joloo Tower", a commercial office building located at Seoul Street 13/A, 5th Microdistrict /14252/, 3rd Khoroo, Sukhbaatar District, Ulaanbaatar, Mongolia
197	Asia-Pacific	Mongolia	Ernst & Young Mongolia Audit LLC	Mongolia	Suite 1, 15th Floor, "Altan Joloo Tower", a commercial office building located at Seoul Street 13/A, 5th Microdistrict /14252/, 3rd Khoroo, Sukhbaatar District, Ulaanbaatar, Mongolia
198	Asia-Pacific	Mongolia	Ernst & Young TMZ LLC	Mongolia	Suite 1, 15th Floor, "Altan Joloo Tower", a commercial office building located at Seoul Street 13/A, 5th Microdistrict /14252/, 3rd Khoroo, Sukhbaatar District, Ulaanbaatar, Mongolia
199	Asia-Pacific	Myanmar	EY UTW ADVISORY LIMITED	Myanmar	Junction City Tower, Bogyoke Aung San Road, o.3A, Unit #20-06 to 10, Level 20, Pabedan Township, Yangon, Myanmar
200	Asia-Pacific	Myanmar	UTW (Myanmar) Limited	Myanmar	Junction City Tower, Bogyoke Aung San Road, No.3A, Unit #20-06 to 10, Level 20, Pabedan Township, Yangon, Myanmar
201	Asia-Pacific	New Zealand	2494153 Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
202	Asia-Pacific	New Zealand	Ernst & Young	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square,Britomart , Auckland , 1010, New Zealand
203	Asia-Pacific	New Zealand	Ernst & Young Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
204	Asia-Pacific	New Zealand	Ernst & Young Tahī Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
205	Asia-Pacific	New Zealand	EY Business Solutions (New Zealand) Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
206	Asia-Pacific	New Zealand	EY Community Impact Services Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
207	Asia-Pacific	New Zealand	EY-Parthenon Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand
208	Asia-Pacific	Northern Mariana Islands	Ernst & Young (CNMI), Inc.	Northern Mariana Islands	Suite 209 Oleai Business Center, P.O. Box 503198, Saipan, MP 96950, Northern Mariana Islands

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
209	Asia-Pacific	Papua New Guinea	Ernst & Young	Papua New Guinea	Level 4 Credit House, Cuthbertson Street, Port Moresby, 121, Papua New Guinea
210	Asia-Pacific	Philippines	SyCip Gorres Velayo & Co.	Philippines	SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines
211	Asia-Pacific	Singapore	Atlas Asia Law Corporation	Singapore	1 RAFFLES QUAY, #09-01, 048583, Singapore
212	Asia-Pacific	Singapore	Ernst & Young	Brunei Darussalam	Room 309A, 3rd Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan , BS8811, Brunei Darussalam
213	Asia-Pacific	Singapore	Ernst & Young Advisory Pte Ltd	Singapore	One Raffles Quay, North Tower Level 18, 048583, Singapore
214	Asia-Pacific	Singapore	Ernst & Young Corporate Finance Pte Ltd	Singapore	One Raffles Quay, North Tower Level 18, 048583, Singapore
215	Asia-Pacific	Singapore	Ernst & Young LLP	Singapore	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore
216	Asia-Pacific	Singapore	Ernst & Young Solutions LLP	Singapore	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore
217	Asia-Pacific	Singapore	EY Corporate Advisors Pte. Ltd	Singapore	1 Raffles Quay, #18-01, Singapore, 048583, Singapore
218	Asia-Pacific	Sri Lanka	Ernst & Young	Maldives	Ashrafee Building, 2nd Floor, 1/44, Chandhanee Magu, P.O.BOX 2064, Maldives
219	Asia-Pacific	Sri Lanka	Ernst & Young	Sri Lanka	Ernst & Young, Rotunda Towers, No. 109, Galle Road, Colombo, 3, Sri Lanka
220	Asia-Pacific	Sri Lanka	Ernst & Young	Sri Lanka	839/2, Peradeniya Road, Kandy, Sri Lanka
221	Asia-Pacific	Sri Lanka	Ernst & Young Consulting Services (Pvt) Limited	Sri Lanka	Rotunda Towers, No. 109, Galle Road, Colombo, 3, Sri Lanka
222	Asia-Pacific	Sri Lanka	Ernst & Young Ruhuna	Sri Lanka	Ernst & Young Ruhuna, Laxman Wijerathna Mawatha, No. 207/3/1/1 , Laxman Wijerathna Mawatha, Wackwella Road, Galle, Sri Lanka
223	Asia-Pacific	Sri Lanka	Ernst & Young Transaction Advisory Services (Pvt) Ltd	Sri Lanka	Rotunda Towers, No. 109, Galle Road, Colombo, 3, Sri Lanka
224	Asia-Pacific	Taiwan	Ernst & Young	Taiwan (Province of China)	9F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
225	Asia-Pacific	Taiwan	EY Advisory Services Inc.	Taiwan (Province of China)	8F, No. 333 , Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
226	Asia-Pacific	Taiwan	EY Attorneys-At-Law	Taiwan (Province of China)	Unit 1111, 11F., No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
227	Asia-Pacific	Taiwan	EY Business Advisory Services Inc.	Taiwan (Province of China)	8F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
228	Asia-Pacific	Taiwan	EY Management Services Inc.	Taiwan (Province of China)	8F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
229	Asia-Pacific	Taiwan	EY Transaction Advisory Services Inc.	Taiwan (Province of China)	21F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
230	Asia-Pacific	Taiwan	Taiwan Ba Da Information Technology Company Limited	Taiwan (Province of China)	8/F, No. 333, Sec.1, Keelung Road, Taipei City, 11012, Taiwan
231	Asia-Pacific	Thailand	EY ACS Limited	Thailand	1875 One Bangkok Tower 3, Level 34 – 37 , Rama 4 Road, Kwang Lumphini, Khet Pathumwan, Bangkok, 10330, Thailand
232	Asia-Pacific	Thailand	EY Corporate Advisory Services Limited	Thailand	1875 One Bangkok Tower 3, Level 34 – 37 , Rama 4 Road, Kwang Lumphini, Khet Pathumwan, Bangkok, 10330, Thailand
233	Asia-Pacific	Thailand	EY Corporate Services Limited	Thailand	1875 One Bangkok Tower 3, Level 34 – 37 , Rama 4 Road, Kwang Lumphini, Khet Pathumwan, Bangkok, 10330, Thailand
234	Asia-Pacific	Thailand	EY Office Limited	Thailand	1875 One Bangkok Tower 3, Level 34 – 37 , Rama 4 Road, Kwang Lumphini, Khet Pathumwan, Bangkok, 10330, Thailand

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
235	Asia-Pacific	Vietnam	Ernst & Young (Cambodia) Ltd	Cambodia	5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chey Chumneah, Khan Daun Penh, Phnom Penh, 12206, Cambodia
236	Asia-Pacific	Vietnam	Ernst & Young Lao Limited	Lao People's Democratic Republic	Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao People's Democratic Republic
237	Asia-Pacific	Vietnam	Ernst & Young Vietnam Limited	Vietnam	No.2 Hai Trieu Street, Sai Gon Ward, Ho Chi Minh City, Vietnam
238	Asia-Pacific	Vietnam	EY Consulting Vietnam Joint Stock Company	Vietnam	8th Floor, Cornerstone Building, No.16 Phan Chu Trinh Street, Cua Nam Ward, Hanoi, Vietnam
239	Asia-Pacific	Vietnam	EY Law Vietnam Limited Liability Company	Vietnam	Level 28, Bitexco Financial Tower, No.2 Hai Trieu, Sai Gon Ward, Ho Chi Minh City, Vietnam
240	Asia-Pacific	Vietnam	EY Vietnam Cybersecurity Services Company Limited	Vietnam	No.2 Hai Trieu Street, Sai Gon Ward, Ho Chi Minh City, Vietnam
241	EMEIA	Albania	"Ernst & Young Albania" sh.p.k.	Albania	Rr. "Ibrahim Rugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania
242	EMEIA	Albania	Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch	Albania	Rr. "Ibrahim Rugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania
243	EMEIA	Andorra	ERNST & YOUNG ANDORRA, SLU	Andorra	Doctor Mitjavila Avenue Num 4, BOMOSA ALBA, Office N° 15, Andorra la Vella, AD500, Andorra
244	EMEIA	Armenia	Ernst & Young C.JSC	Armenia	Vazgen Sargsyan 2, Yerevan, 0010, Armenia
245	EMEIA	Armenia	Ernst & Young Law LLC	Armenia	2, Vazgen Sargsyan, Yerevan, 0010, Armenia
246	EMEIA	Austria	Dr. Hock Steuerberatungsgesellschaft m.b.H.	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
247	EMEIA	Austria	Ernst & Young Advisory Services GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
248	EMEIA	Austria	Ernst & Young Corporate Finance GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
249	EMEIA	Austria	Ernst & Young denkstatt GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
250	EMEIA	Austria	Ernst & Young Management Consulting GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
251	EMEIA	Austria	Ernst & Young Parthenon Management Consulting GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
252	EMEIA	Austria	Ernst & Young Steuerberatungsgesellschaft m.b.H.	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
253	EMEIA	Austria	Ernst & Young Wirtschaftspruefungsgesellschaft mbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
254	EMEIA	Azerbaijan	Ernst & Young Holdings (CIS) B.V.	Azerbaijan	153 Neftchilar avenue, Port Baku Towers Business Centre, South Tower (block A), 9th floor, Baku, AZ1010, Azerbaijan
255	EMEIA	Azerbaijan	EY Azerbaijan LLC	Azerbaijan	153 Neftchilar Avenue, Port Baku Towers Business Centre, South Tower (Block A), 9th Floor, Baku, AZ1010, Azerbaijan
256	EMEIA	Bahrain	Ernst & Young	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain
257	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain
258	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST (ADGM BRANCH)	United Arab Emirates	P.O. Box 136, Tamouh Tower, 16th Floor, Office No. 1603, Al Reem Island, Abu Dhabi, United Arab Emirates
259	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST (ERBIL BRANCH)	Iraq	Villa 284, English Village, Gulan Street, Erbil (Kurdistan Region), Iraq
260	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST (PALESTINE BRANCH)	Palestine, State of	7th Floor, PADICO House Building, Al-Masyoun, Ramallah, P.O. BOX 1373, Palestinian Authority

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
261	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST (SHARJAH BRANCH)	United Arab Emirates	City Gate Tower, 14th Floor, Office 1402, Al-Ittihad Street, Emirate of Sharjah, P.O. BOX 1350, United Arab Emirates
262	EMEIA	Bahrain	ERNST & YOUNG - MIDDLE EAST (SYRIA BRANCH)	Syrian Arab Republic	5th Floor, Rouya Building 4, 8th Gate Yafoor Area, Damascus, P.O. BOX 30595, Syrian Arab Republic
263	EMEIA	Bahrain	ERNST & YOUNG (BAGHDAD BRANCH)	Iraq	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O. BOX 6004, Iraq
264	EMEIA	Bahrain	Ernst & Young (Qatar Branch)	Qatar	P.O. Box 164, Building No. 36, T-03, 6th Floor, Abdulla Bin Thani Street, Doha Design District, Msheireb Downtown, Doha, Qatar
265	EMEIA	Bahrain	ERNST & YOUNG MIDDLE EAST (ABU DHABI BRANCH)	United Arab Emirates	Nation Towers, Tower 2, Corniche Road West, Abu Dhabi, 136, United Arab Emirates
266	EMEIA	Bahrain	ERNST & YOUNG MIDDLE EAST (DUBAI BRANCH)	United Arab Emirates	P.O. Box 9267, Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International Financial Centre, Dubai, United Arab Emirates
267	EMEIA	Bahrain	EY CONSULTING W.L.L.	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain
268	EMEIA	Bangladesh	Ernst & Young Advisory Services Bangladesh Limited	Bangladesh	Navana Pristine Pavilion, Block # CEN(H)-2, 9th Floor, Gulshan-2, Dhaka, 1212, Bangladesh
269	EMEIA	Bangladesh	Islam Hoque Hanif & Co	Bangladesh	Confidence Centre, Flat # 8/B, KHA-9, Shahjadpur, Gulshan, Dhaka, 1212, Bangladesh
270	EMEIA	Belgium	EY Accountancy & Tax Services	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
271	EMEIA	Belgium	EY Accountants	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
272	EMEIA	Belgium	EY Advisory Services	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
273	EMEIA	Belgium	EY Assurance Services	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
274	EMEIA	Belgium	EY Bedrijfsrevisoren	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
275	EMEIA	Belgium	EY Cognistreamer	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
276	EMEIA	Belgium	EY Consulting	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
277	EMEIA	Belgium	EY Economic and Policy Advisory Services BV	Belgium	Kouterveldstraat 7B Box 1, 1831 Diegem, Belgium
278	EMEIA	Belgium	EY Fiduciaire	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
279	EMEIA	Belgium	EY Forensic and Integrity Services	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
280	EMEIA	Belgium	EY Representation	Belgium	Kouterveldstraat 7B Box 1, 1831 Diegem, Belgium
281	EMEIA	Belgium	EY Solutions	Belgium	Kouterveldstraat 7B Box 1, 1831 Diegem, Belgium
282	EMEIA	Belgium	EY Strategy and Transactions	Belgium	De Kleetlaan 2, 1831 Diegem, Belgium
283	EMEIA	Belgium	EY Tax Consultants	Belgium	Kouterveldstraat 7B B001, 1831 Diegem, Belgium
284	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo	Bosnia and Herzegovina	Vrbanja 1, SCC - Sarajevo City Center, Sarajevo, 71000, Bosnia and Herzegovina
285	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo Branch Banja Luka	Bosnia and Herzegovina	Kralja Petra I Karadordevica 109, Banja Luka, Bosnia and Herzegovina
286	EMEIA	Bosnia and Herzegovina	EY Consulting d.o.o. Sarajevo	Bosnia and Herzegovina	Vrbanja 1, SCC - Sarajevo City Center, Sarajevo, 71000, Bosnia and Herzegovina

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
287	EMEIA	Botswana	Ernst & Young	Botswana	Plot 22, 2nd Floor , Khama Crescent, Gaborone, 0000, Botswana
288	EMEIA	Botswana	Ernst & Young Advisory Services (Pty) Limited	Botswana	Plot 22, 2nd Floor Khama Crescent, Gaborone, 0000, Botswana
289	EMEIA	Bulgaria	"Ernst & Young" Law Partnership	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria
290	EMEIA	Bulgaria	Ernst & Young Audit OOD	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria
291	EMEIA	Bulgaria	Ernst & Young Bulgaria EOOD	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria
292	EMEIA	Bulgaria	Ernst & Young denkstatt EOOD	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria
293	EMEIA	Cameroon	ECA - Ernst & Young Cameroun	Cameroon	1602 Bd de la Liberté, Douala, BP4456, Cameroon
294	EMEIA	Cameroon	Ernst & Young Cameroon Audit	Cameroon	Dubois Saligny Street, Douala Cameroon, PO BOX 4120, Cameroon
295	EMEIA	Cameroon	EY TAX & LEGAL Succursale Cameroun	Cameroon	AKWA DOUALA, 6ème étage, rue Dubois de Saligny, Cameroon
296	EMEIA	Chad	EY Cameroun Juridique et Fiscal SUCCURSALE	Chad	Rue N° 40 quartier KLEMAT Zone, 2 Château Immeuble SAAR ASSURANCE, N'Djamena, P..O.BOX 324, Chad
297	EMEIA	Chad	EY TAX & LEGAL TCHAD SA	Chad	BOULEVARD NGARTA TOMBALBAYE, 2eme Etage Immeuble SAAR, NDJAMENA TCHAD, Ndjamenà, PO BOX 7488, Chad
298	EMEIA	Congo	Ernst & Young	Congo	Immeuble CFAO, Boulevard Denis Sassou Nguesso , BP 84, RCCM Brazzaville, Brazzaville, NO 01 B 2892, Congo
299	EMEIA	Congo	FFA Juridique & Fiscal	Congo	Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo
300	EMEIA	Congo, The Democratic Republic	Ernst & Young RDC	Congo, The Democratic Republic of the	110 Boulevard du 30 juin, Commune de la Gombe, Kinshasa, Congo, The Democratic Republic of the
301	EMEIA	Côte d'Ivoire	Ernst & Young	Cote d'Ivoire	5 Avenue Marchand, Abidjan, 01 BP 2715 , Cote D'Ivoire
302	EMEIA	Côte d'Ivoire	EY Advisory & Transaction Services	Cote d'Ivoire	Abidjan, Plateau 5, Avenue Marchand, immeuble Neuilly, Côte d'Ivoire, Ivory Coast
303	EMEIA	Côte d'Ivoire	Fiduciaire France Afrique Conseil	Cote d'Ivoire	5 avenue Marchand, 01 BP 1222, Abidjan, Côte d'Ivoire
304	EMEIA	Croatia	Ernst & Young Croatia d.o.o.	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
305	EMEIA	Croatia	Ernst & Young d.o.o.	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
306	EMEIA	Croatia	Ernst & Young Savjetovanje d.o.o.	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
307	EMEIA	Cuba	Caribbean Professional Services Limited	Barbados	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados
308	EMEIA	Cyprus	Ernst & Young Cyprus Limited	Cyprus	10 Esperidon Street , Nicosia, 1087, Cyprus
309	EMEIA	Cyprus	EY Cyprus Advisory Services Limited	Cyprus	10 Esperidon Street , Nicosia, 1087, Cyprus
310	EMEIA	Cyprus	KOUKOUNIS, KARAOLIS LLC	Cyprus	10 Esperidon Street , Grafeio 102, Nicosia, 1087, Cyprus
311	EMEIA	Czech Republic	E & Y Valuations s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
312	EMEIA	Czech Republic	Ernst & Young Audit, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
313	EMEIA	Czech Republic	Ernst & Young, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
314	EMEIA	Czech Republic	EY Law advokátní kancelář, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
315	EMEIA	Denmark	Datoselskabet af 18/10 2022 A/S	Denmark	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark
316	EMEIA	Denmark	EY Godkendt Revisionspartnerselskab	Denmark	Dirch Passers Allé 36, Postbox 250, 2000, Frederiksberg, Copenhagen, Denmark
317	EMEIA	Egypt	ALLIED FOR ACCOUNTING AND AUDITING	Egypt	Building No. P4, Podium 1, Cairo Festival City, New Cairo, Egypt
318	EMEIA	Egypt	ERNST & YOUNG CORPORATE FINANCE	Egypt	P.O. Box 20 - Katameya, Cairo Festival City, Podium 1, Building No. P4, New Cairo, Egypt
319	EMEIA	Egypt	ERNST & YOUNG EGYPT	Egypt	Cairo Festival City, Podium 1, Building No. P4, New Cairo, Egypt
320	EMEIA	Estonia	Ernst & Young Baltic AS	Estonia	Ravala 4, Tallinn, 10143, Estonia
321	EMEIA	Estonia	EY Law OÜ	Estonia	Ravala 4, Tallinn, 10143, Estonia
322	EMEIA	Finland	Ernst & Young Oy	Finland	Korkeavuorenkatu 32-34, Helsinki, 00130, Finland
323	EMEIA	Finland	EY Advisory Oy	Finland	Korkeavuorenkatu 32-34, Helsinki, 00130, Finland
324	EMEIA	France	Audit Consulting Partners	Algeria	145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria
325	EMEIA	France	Auditex	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
326	EMEIA	France	Ernst & Young Advisory	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
327	EMEIA	France	Ernst & Young Advisory Algérie	Algeria	OBP- Quartier d'Affaires d'Alger, Commune de Bab Ezzouar, Alger, 16320, Algeria
328	EMEIA	France	Ernst & Young Audit	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
329	EMEIA	France	Ernst & Young Audit Conseil & Associes - "E&Y A.C.A."	Monaco	20 Avenue de Fontvieille - Immeuble Le Coronado , Monaco, 98000, Monaco
330	EMEIA	France	Ernst & Young et Autres	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
331	EMEIA	France	Ernst & Young Société d'Avocats SELAS	France	1-2, , Place des Saisons - 92400 , Courbevoie, Paris La Défense 1, France
332	EMEIA	France	EY & Associés	France	1/2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France
333	EMEIA	France	EY Expertises & Transactions	France	1-2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France
334	EMEIA	France	EY VENTURY Avocats	France	30/100 rue Albert Caquot, Espace Berlioz , 06410 Biot, France
335	EMEIA	Gabon	Ernst & Young	Equatorial Guinea	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea
336	EMEIA	Gabon	Ernst & Young	Gabon	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon
337	EMEIA	Gabon	FFA Ernst & Young	Equatorial Guinea	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea
338	EMEIA	Gabon	FFA Juridique et Fiscal	Gabon	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
339	EMEIA	Georgia	EY LLC	Georgia	Kote Abkhazi Street 44, Tbilisi, 0105, Georgia
340	EMEIA	Germany	Ernst & Young Law GmbH Rechtsanwaltsgesellschaft Steuerberatungsgesellschaft	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
341	EMEIA	Germany	EY Consulting GmbH	Germany	Friedrichstraße 140, 10117, Berlin, Germany
342	EMEIA	Germany	EY Digital Business Services GmbH	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
343	EMEIA	Germany	EY DigiTax GmbH	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
344	EMEIA	Germany	EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
345	EMEIA	Germany	EY ifb SE	Germany	EY ifb SE, Börsenplatz 1, 50667 Köln, Germany
346	EMEIA	Germany	EY ifb Services GmbH	Germany	EY ifb SE, Börsenplatz 1, 50667 Köln, Germany
347	EMEIA	Germany	EY Real Estate GmbH	Germany	Mergenthalerallee 3-5, 65760, Eschborn, Germany
348	EMEIA	Germany	EY Strategy & Transactions GmbH	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
349	EMEIA	Germany	EY Tax GmbH Steuerberatungsgesellschaft	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
350	EMEIA	Germany	EY-Parthenon Financial Services GmbH	Germany	Rothenbaumchaussee 76-78, 20148, Hamburg, Germany
351	EMEIA	Germany	EY-Parthenon GmbH Wirtschaftsprüfungsgesellschaft	Germany	Flughafenstraße 61, Stuttgart, Germany
352	EMEIA	Ghana	Ernst & Young Advisory Services Ltd	Ghana	60 Rangoon Lane, Cantonments City, Accra, Ghana, P.O.BOX KA 16009, Ghana
353	EMEIA	Ghana	Ernst & Young Chartered Accountants	Ghana	60 Rangoon Lane, Cantonments City, Accra, Ghana, P.O.Box KA 16009, Airport Accra, Ghana
354	EMEIA	Gibraltar	EY LIMITED	Gibraltar	Suite 3C, Regal House, PO Box 191, Queensway, GX11 1AA, Gibraltar
355	EMEIA	Greece	Ernst & Young (Hellas) Certified Auditors Accountants SA	Greece	88 Chimarras Str., Maroussi , Athens, 15125, Greece
356	EMEIA	Greece	ERNST AND YOUNG Single Member Societe Anonyme for the Provision of Advisory Services	Greece	88 Chimarras Str., Maroussi , Athens, 15125, Greece
357	EMEIA	Greece	Platis - Anastasiadis & Associates Law Partnership	Greece	88 Chimarras Str., Maroussi , Athens, 15125, Greece
358	EMEIA	Greece	EY AQURANCE S.A.	Greece	62 Kifissias Avenue, Polis Center, Maroussi, Attica, 151 25, Greece
359	EMEIA	Guinea	FFA-Conseils	Guinea	BP 1762 , Conakry , Guinea
360	EMEIA	Guinea	Fiduciaire France Afrique	Guinea	BP 1762 , Conakry , Guinea
361	EMEIA	Hungary	Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
362	EMEIA	Hungary	Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
363	EMEIA	Hungary	EY denkstatt Kft.	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
364	EMEIA	Hungary	Vámosi-Nagy Ernst & Young Ügyvédi Iroda	Hungary	Vaci ut. 20, Budapest, 1132, Hungary

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
365	EMEIA	India	C Centric Solutions Private Limited	India	Ground Floor, Plot No. 67, Institutional Area, Sector-44, Gurgaon, Haryana, 122003, India
366	EMEIA	India	CTRAN Consulting Private Limited	India	Ground Floor, Plot No. 67, Institutional Area, Sector-44, Gurugram, Haryana, 122003, India
367	EMEIA	India	EBORN CONSULTING PRIVATE LIMITED	India	Ground Floor, Plot No. 67, Institutional Area, Sector-44, Gurugram, Haryana, 122003, India
368	EMEIA	India	Ernst & Young Associates LLP	India	6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi, 110037, India
369	EMEIA	India	Ernst & Young LLP	India	Ground Floor, Plot No. 67, Institutional Area, Sector-44, Gurugram, HARYANA, 122003, India
370	EMEIA	India	Ernst & Young Merchant Banking Services LLP	India	14th Floor, The Ruby , 29 Senapati Bapat Marg , Dadar (West), Mumbai , Maharashtra, 400-028, India
371	EMEIA	India	EY Actuarial Services LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
372	EMEIA	India	EY Restructuring LLP	India	22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India
373	EMEIA	India	Lumiere Law Partners	India	14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India
374	EMEIA	India	S R B C & Associates LLP	India	22nd Camac Street, Block C, 3rd Floor, Kolkata, West Bengal, 700016, India
375	EMEIA	India	S R B C & Co LLP	India	22 Camac Street, Block 'B', 3rd Floor, Kolkata, 700 016, India
376	EMEIA	India	S.R. Batliboi & Associates LLP	India	22 Camac Street, Block 'B' 3rd Floor, Kolkata, 700 016, India
377	EMEIA	India	S.R. Batliboi & Co. LLP	India	22 Camac Street, Block 'B', 3rd Floor, Kolkata, 700 016, India
378	EMEIA	Iraq	MUSTAFA FOUAD ABBAS AND PARTNERS FOR AUDITING AND MONITORING OF ACCOUNTS	Iraq	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O.BOX 6004, Iraq
379	EMEIA	Iraq	MUSTAFA FOUAD ABBAS AND PARTNERS FOR FINANCIAL CONSULTING	Iraq	P.O. Box 15241, Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, Iraq
380	EMEIA	Ireland	Client Solutions Unlimited Company	Ireland	N.S.C. Campus, Loughmahon Technology Park, Mahon Co. Cork, T12XY2N, Ireland
381	EMEIA	Ireland	DKM Economic Consultants Ltd	Ireland	6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, D04 PC84, Ireland
382	EMEIA	Ireland	Ernst & Young Business Advisors	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
383	EMEIA	Ireland	Ernst & Young Business Advisory Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
384	EMEIA	Ireland	Ernst & Young Business Consultants	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
385	EMEIA	Ireland	Ernst & Young Business Consulting Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
386	EMEIA	Ireland	Ernst & Young Chartered Accountants	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
387	EMEIA	Ireland	Ernst & Young Consultants	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
388	EMEIA	Ireland	Ernst & Young Consulting Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
389	EMEIA	Ireland	Ernst & Young Professional Advisory Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland
390	EMEIA	Ireland	Ernst & Young Professional Consulting Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
391	EMEIA	Ireland	EY Corporate Compliance Services Limited	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
392	EMEIA	Ireland	EY Law Ireland	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland
393	EMEIA	Isle of Man	Ernst & Young LLC	Isle of Man	Rose House, 51-59 Circular Road, Douglas, IM1 1AZ, Isle of Man
394	EMEIA	Italy	EY Engineering and Technical Services S.r.l. in short form "EY E&TS S.r.l."	Italy	Via Meravigli 14, Milano, 20123, Italy
395	EMEIA	Italy	AXTERIA S.p.A.	Italy	Via Meravigli 14, Milano, 20123, Italy
396	EMEIA	Italy	EY Advisory S.p.A.	Italy	Via Meravigli 14, Milano, 20123, Italy
397	EMEIA	Italy	EY BGP S.r.l.	Italy	Via Meravigli no 14, 20123, Milan, Italy
398	EMEIA	Italy	EY Jungles S.r.l.	Italy	Via Meravigli 14, Milano, Italy
399	EMEIA	Italy	EY S.p.A.	Italy	Via Meravigli n. 12, 20123, Milan, Italy, Italy
400	EMEIA	Italy	EY Società tra Avvocati a Responsabilità Limitata	Italy	Via Meravigli 14, Milano, 20123, Italy
401	EMEIA	Italy	Studio Legale Tributario	Italy	Via Meravigli 14, Milano, 20123, Italy
402	EMEIA	Jordan	ERNST & YOUNG JORDAN	Jordan	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan
403	EMEIA	Jordan	ERNST & YOUNG JORDAN FOR FINANCIAL CONSULTING	Jordan	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan
404	EMEIA	Kazakhstan	Ernst & Young Advisory LLP	Kazakhstan	Al-Farabi Avenue, 77/7, Esentai Tower, Almaty, 050060, Republic of Kazakhstan
405	EMEIA	Kazakhstan	Ernst & Young Business Advisory Services Limited Liability Partnership	Kazakhstan	Al-Farabi Avenue, 77/7, Esentai Tower, Almaty, 050060, Republic of Kazakhstan
406	EMEIA	Kazakhstan	Ernst & Young Kazakhstan LLP	Kazakhstan	Al-Farabi Avenue, 77/7, Esentai Tower, Almaty, 050060, Republic of Kazakhstan
407	EMEIA	Kazakhstan	Ernst & Young LLP	Kazakhstan	Essentai Tower, Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan
408	EMEIA	Kenya	Ernst & Young LLP	Kenya	Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000, Kenya
409	EMEIA	Kuwait	ERNST & YOUNG (AL-AIBAN, AL-OSAIMI & PARTNERS)	Kuwait	P.O. Box 74, Floor 16 & 17, Burj Alshaya, Al Soor Street, Mirqab, Safat, 13001, Kuwait
410	EMEIA	Kuwait	ERNST & YOUNG CONSULTANCY SPC	Kuwait	P.O. Box 74, Floor 16 & 17, Burj Alshaya, Al Soor Street, Mirqab, Safat, 13001, Kuwait
411	EMEIA	Kyrgyzstan	Ernst & Young Audit LLC	Kyrgyzstan	125/1 Toktogula Str., "Avangard" BC, Bishkek, Kyrgyzstan
412	EMEIA	Latvia	SIA Ernst & Young Baltic	Latvia	Muitas St. 1A, Riga, LV-1010, Latvia
413	EMEIA	Latvia	Zvērinātu advokātu birojs EY Law SIA	Latvia	Muitas Street 1A, Riga, LV-1010, Latvia
414	EMEIA	Lebanon	ERNST & YOUNG P.C.C.	Lebanon	9th Floor, Starco Building, South Block B, Minat El Hosn, Omar Daouk Street, Riad El Solh, Beirut 1107 2090, 11-1639, Lebanon
415	EMEIA	Libya	ALMUTADAMINON FOR ACCOUNTING AND AUDITING AND FINANCIAL AND ADMINISTRATIVE SERVICES LLC	Libya	Abu Al-Asswad Al-do'ali Street, behind Al-Masarra Clinic, Al-dol Street, near Nagiya Tweer School, Al-Manshiya, Tripoli, P.O. BOX: 91873, Libya
416	EMEIA	Libya	ERNST & YOUNG AND PARTNERS FOR ADMINISTRATIVE AND TECHNICAL SERVICES	Libya	Abu Al-Asswad Al-do'ali Street, behind Al-Masarra Clinic, Al-dol Street, near Nagiya Tweer School, Al-Manshiya, Tripoli, P.O. BOX: 91873, Libya

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
417	EMEIA	Lithuania	Advokatų profesinė bendrija EY Law	Lithuania	Aukštaicui 7, Vilnius, 11341, Lithuania
418	EMEIA	Lithuania	UAB Ernst & Young Baltic	Lithuania	Aukštaicui 7, Vilnius, 11341, Lithuania
419	EMEIA	Luxembourg	Ernst & Young	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
420	EMEIA	Luxembourg	Ernst & Young Business Advisory Services	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
421	EMEIA	Luxembourg	Ernst & Young Tax Advisory Services	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
422	EMEIA	Luxembourg	EY Law Luxembourg	Luxembourg	6 Rue Jean Monnet, 2180, Luxembourg
423	EMEIA	Luxembourg	EY PFS Solutions	Luxembourg	35D, Avenue John F. Kennedy,, L1855, Luxembourg
424	EMEIA	Luxembourg	EY Strategy and Transactions	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
425	EMEIA	Luxembourg	KID Manco S.à r.l.	Luxembourg	35E, Avenue John F. Kennedy, Luxembourg, L1855, Luxembourg
426	EMEIA	Malawi	Ernst & Young	Malawi	Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi
427	EMEIA	Malta	Ernst & Young Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta
428	EMEIA	Malta	Ernst & Young Malta Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta
429	EMEIA	Malta	Ernst & Young Managed Services Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751, Malta
430	EMEIA	Mauritius	Ernst & Young	Mauritius	6th floor, ICONEBENE 1,, Rue de L'Institut,, Ebene, 72201, Mauritius
431	EMEIA	Mauritius	Ernst & Young Ltd	Mauritius	6th floor, ICONEBENE 1, Rue de L'Institut, Ebene, 72201,, Mauritius
432	EMEIA	Moldova, Republic of	Ernst & Young SRL	Moldova, Republic of	51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of
433	EMEIA	Moldova, Republic of	EY Advisory Services SRL	Moldova, Republic of	51 Alexandru cel Bun Str., Chisinau, MD-2012, Moldova, Republic of
434	EMEIA	Montenegro	Ernst & Young Montenegro d.o.o.	Montenegro	Stanka Dragojevic bb. , (building Universal Capital bank AD. Podgorica), Podgorica, 81000, Montenegro
435	EMEIA	Morocco	Ernst & Young et Associés Sarl	Morocco	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco
436	EMEIA	Morocco	Ernst & Young Sarl	Morocco	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco
437	EMEIA	Mozambique	Ernst & Young – Sociedade de Contabilistas e Auditores Certificados, SA	Mozambique	Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique
438	EMEIA	Namibia	Ernst & Young Namibia	Namibia	Cnr Otto Nitzsche & Maritz Streets, Klein Windhoek, Windhoek, 10005, Namibia
439	EMEIA	Netherlands	Ernst & Young Actuarissen B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
440	EMEIA	Netherlands	Ernst & Young Certifypoint B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
441	EMEIA	Netherlands	Ernst & Young VAT Rep B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
442	EMEIA	Netherlands	EY Accountants B.V.	Netherlands	Boompjes 258, 3011 XZ Rotterdam, Netherlands

EY Member Firms and Affiliates List as on 17 December 2025 - ICAEW Audit Regulation 2.12

Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
443	EMEIA	Netherlands	EY Accounting, Compliance & Reporting B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
444	EMEIA	Netherlands	EY Adviseurs B.V.	Netherlands	Boompjes 258, 3011 XZ Rotterdam, Netherlands
445	EMEIA	Netherlands	EY Belastingadviseurs B.V.	Netherlands	Boompjes 258, 3011 XZ Rotterdam, Netherlands
446	EMEIA	Nigeria	Ernst & Young	Nigeria	Ernst & Young, 57 Marina, 10th & 13th Floor, UBA House, Lagos, Nigeria
447	EMEIA	Nigeria	Ernst & Young Chartered Accountants	Nigeria	10th and 13th Floors, UBA House, 57 Marina, Lagos, Nigeria
448	EMEIA	North Macedonia, Republic of	ERNST & YOUNG - SERVICES DOOEL Skopje	North Macedonia, Republic of	Železnicka No. 41/1, floor 5 , Skopje, 1000, North Macedonia, Republic of
449	EMEIA	Norway	Ernst & Young Advokatfirma AS	Norway	Stortorvet 7, P.O Box 1156 Sentrum, Oslo, 0155, Norway
450	EMEIA	Norway	Ernst & Young AS	Norway	Stortorvet 7, P.O Box 1156 Sentrum , Oslo, 0155, Norway
451	EMEIA	Norway	ERNST & YOUNG COMPLIANCE SERVICES AS	Norway	Stortorvet 7, P.O Box 1156 Sentrum, Oslo, 0155, Norway
452	EMEIA	Norway	EY BMF AS	Norway	Stortorvet 7, Oslo, 0155, Norway
453	EMEIA	Norway	EY Skye Consulting AS	Norway	Stortorvet 7, 0155 Oslo, P.O. Box 1156 Sentrum, Oslo, Norway, Oslo, Ernst & Young AS, 0155, Norway
454	EMEIA	Oman	ERNST & YOUNG LLC	Oman	5th Floor, Landmark Building, Opposite Al Ameen Mosque, Ruwi 112, Bowshar, P.O. BOX 1750, Oman
455	EMEIA	Oman	EY BUSINESS SERVICES LLC	Oman	5th Floor, Landmark Building, Opposite Al Ameen Mosque , Ruwi 112, Bowshar, Muscat, PO BOX 1750, Oman
456	EMEIA	Pakistan	EY FORD RHODES (CHARTERED ACCOUNTANTS)	Pakistan	Sky Tower - West Wing, 17th Floor, Dolmen City, HC-3, Marine Drive, Clifton Block 4, Karachi 75500, Pakistan
457	EMEIA	Pakistan	EY FORD RHODES CONSULTING (PRIVATE) LIMITED	Pakistan	Sky Tower - West Wing, 17th Floor, Dolmen City, HC-3, Marine Drive, Clifton Block 4, Karachi 75500, Pakistan
458	EMEIA	Poland	Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
459	EMEIA	Poland	Ernst & Young Law Zakrzewska i Wspólnicy spółka komandytowa	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
460	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business spółka komandytowa	Poland	Al. Armii Ludowej 26, 00-609 Warsaw, Poland
461	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting spółka komandytowa	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
462	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka komandytowa	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
463	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe sp. k.	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
464	EMEIA	Poland	EY Crowdsourcing spółka z ograniczoną odpowiedzialnością	Poland	Rondo ONZ 1, 00124, Warsaw, Poland
465	EMEIA	Poland	EY Doradztwo Podatkowe Krupa sp. k.	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
466	EMEIA	Portugal	Ernst & Young Angola, Limitada	Angola	Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda, Angola
467	EMEIA	Portugal	ERNST & YOUNG AUDIT & ASSOCIADOS - SROC S. A. - Sucursal em Cabo Verde	Cabo Verde	Edifício Santa Maria, Complexo Atlantico, Apartamento 302, 3º andar, Avenida Cidade de Lisboa, Cidade da Praia, Nossa Senhora da Graça, Santiago, Cabo Verde
468	EMEIA	Portugal	Ernst & Young Audit & Associados - SROC, S.A.	Portugal	Avenida da Índia, nº 10, Piso 1, 1349-066, Lisbon, Portugal

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
469	EMEIA	Portugal	Ernst & Young S.A.	Portugal	Avenida da Índia, nº 10, Piso 1, 1349-066, Lisbon, Portugal
470	EMEIA	Portugal	EY Cabo Verde – Auditores e Consultores – Sociedade de Auditores Certificados Lda	Cabo Verde	Edifício Águia, Apartamento 102, 1º Andar, Avenida Cidade Lisboa, Cidade da Praia, Nossa Senhora da Graça, Santiago, Cabo Verde
471	EMEIA	Portugal	EY LAW, SOCIEDADE DE ADVOGADOS, SP, SA	Portugal	Avenida da Índia, nº 10, Piso 0, 1349-066, Lisboa, Lisboa, Portugal
472	EMEIA	Portugal	EY MANAGED SERVICES, LDA	Portugal	Avenida da Índia, nº 10, Piso 1, 1349-066, Lisbon, Portugal
473	EMEIA	Portugal	EY SOLUÇÕES TECNOLÓGICAS, UNIPessoal LDA	Portugal	Avenida da Índia, nº 10, Piso 1, 1349-066, Lisbon, Portugal
474	EMEIA	Portugal	Ricardo Reigada Pereira – Sociedade de Advogados, SP, RL	Portugal	Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal
475	EMEIA	Qatar	EY CONSULTING LLC	Qatar	P.O. Box 7448, Building No. 36, T-03, 6th Floor, Abdulla Bin Thani Street, Doha Design District, Msheireb Downtown, Doha, Qatar
476	EMEIA	Republic of Kosovo	"Ernst & Young Certified Auditors Ltd. Kosovo" SHPK	Kosovo	Str. Bajram Kelmendi 92, 3rd floor , Prishtine , 10000, Kosovo
477	EMEIA	Republic of North Macedonia	Ernst & Young-Certified Auditors DOO - Skopje	North Macedonia, Republic of	Zelevnicka No. 41/1, floor 5 , Skopje, 1000, North Macedonia, Republic of
478	EMEIA	Romania	"BANCILA, DIACONU SI ASOCIATII" - Societate Profesionala de Avocati cu Raspundere Limitata	Romania	15-17 Ion Mihalache Blvd., Bucharest Tower Center building, floor 20, sector 1, Bucharest, 011171, Romania
479	EMEIA	Romania	Ernst & Young Accounting Services S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 7, Sector 1, Bucharest, Romania
480	EMEIA	Romania	Ernst & Young Assurance Services S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 21, sector 1, Bucharest, 011171, Romania
481	EMEIA	Romania	Ernst & Young Delivery Services S.r.l.	Romania	City Business Excellence Centre, building 5 (E), floor 2, , room 2.2, 10 Coriolan Brediceanu, 700 Square, Timisoara, Timis county, Romania
482	EMEIA	Romania	Ernst & Young S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 18, administrative office and floor 19, sector 1, Bucharest, 011171, Romania
483	EMEIA	Romania	Ernst & Young Service S.r.l.	Romania	15-17 Ion Mihalache Blvd. , "Bucharest Tower Center" building, floor 18, sector 1, Bucharest, 011171, Romania
484	EMEIA	Rwanda	Ernst & Young Rwanda Limited	Rwanda	KN 4 AV, 72 ST, B P 3638, Kigali, Rwanda
485	EMEIA	Saudi Arabia	Ernst & Young for Systems and Programming WLL (Jeddah Branch)	Saudi Arabia	13th Floor, King's Road Tower, King Abdulaziz Road, P.O. Box 55533, Jeddah, 21544, Saudi Arabia
486	EMEIA	Saudi Arabia	ERNST & YOUNG PROFESSIONAL SERVICES (PROFESSIONAL LLC)	Saudi Arabia	P.O. Box 2732, 14th Floor, Al Faisaliah Office Tower, King Fahad Road, Al Olaya District, Riyadh 11461, Saudi Arabia
487	EMEIA	Saudi Arabia	ERNST & YOUNG PROFESSIONAL SERVICES (PROFESSIONAL LLC) (JEDDAH BRANCH)	Saudi Arabia	13th Floor, King's Road Tower, King Abdul Aziz Road (Malek Road), Jeddah 21441, P.O. BOX 1994, Saudi Arabia
488	EMEIA	Saudi Arabia	ERNST & YOUNG PROFESSIONAL SERVICES (PROFESSIONAL LLC) (KHOBAR BRANCH)	Saudi Arabia	15th Floor, Adeer Tower, Prince Turki Bin Abdulaziz Street, Al Khobar Corniche, Al Khobar 31952, P.O. BOX 3795, Saudi Arabia
489	EMEIA	Saudi Arabia	EY BUSINESS SERVICES (CLOSED JOINT STOCK COMPANY)	Saudi Arabia	14th Floor, Al Faisaliah Office Tower, King Fahad Road, Riyadh 11391, P.O. BOX 250717, Saudi Arabia
490	EMEIA	Saudi Arabia	EY BUSINESS SERVICES (CLOSED JOINT STOCK COMPANY) (ALKHOBAR BRANCH)	Saudi Arabia	15th Floor, Adeer Tower, Prince Turki Bin Abdulaziz Street, Al Khobar Corniche, Al Khobar 31952, P.O. BOX 3795, Saudi Arabia
491	EMEIA	Senegal	Fiduciaire France Afrique	Senegal	22 Rue Ramez Bourgi, Dakar, Senegal
492	EMEIA	Senegal	Racine	Senegal	22 Rue Ramez Bourgi, Dakar, Senegal
493	EMEIA	Serbia	ERNST & YOUNG CONSULTING d.o.o. Beograd	Serbia	Vladimira Popovica 8a, II Floor, Beograd, 11070, Serbia
494	EMEIA	Serbia	Ernst & Young d.o.o. Beograd	Serbia	Vladimira Popovica 8a, II Floor, Beograd, 11070, Serbia

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
495	EMEIA	Serbia	Klasnja & Partners Law Partnership	Serbia	Vladimira Popovica 8a, Beograd, 11070, Serbia
496	EMEIA	Slovakia	Ernst & Young Law s. r. o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
497	EMEIA	Slovakia	Ernst & Young Law s.r.o. Podružnica Zagreb	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
498	EMEIA	Slovakia	Ernst & Young Slovakia, spol. s r.o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
499	EMEIA	Slovakia	Ernst & Young Technology Solutions s. r. o.	Slovakia	Halkova 2753/13, Zilina, 010 01, Slovakia
500	EMEIA	Slovakia	Ernst & Young, s. r. o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
501	EMEIA	Slovenia	ERNST & YOUNG d.o.o.	Slovenia	Dunajska cesta 111, Ljubljana, 1000, Slovenia
502	EMEIA	Slovenia	ERNST & YOUNG Svetovanje, d.o.o.	Slovenia	Dunajska cesta 111, 1000 Ljubljana, Slovenia
503	EMEIA	South Africa	Ernst and Young Advisory Services Proprietary Limited	South Africa	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa
504	EMEIA	South Africa	Ernst and Young Incorporated	South Africa	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa
505	EMEIA	Spain	Ernst & Young Abogados, S.L.P.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
506	EMEIA	Spain	Ernst & Young Servicios Corporativos, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
507	EMEIA	Spain	Ernst & Young, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
508	EMEIA	Spain	EY CLIENT ADMINISTRATIVE PROCEDURES, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
509	EMEIA	Spain	EY TRANSFORMA SERVICIOS DE CONSULTORIA, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
510	EMEIA	Sweden	Ernst & Young AB	Sweden	Hamngatan 26, P.O. Box 7850, 11147, Stockholm, Sweden
511	EMEIA	Switzerland	Ernst & Young AG	Liechtenstein	Marktgass 21, Vaduz, 9490 , Liechtenstein
512	EMEIA	Switzerland	Ernst & Young AG	Switzerland	Aeschengraben 27, 4051, Basel, Switzerland
513	EMEIA	Switzerland	EY ifb International AG	France	1-2, place des Saisons, Courbevoie Paris La Défense 1, 92400, France
514	EMEIA	Switzerland	EY ifb International AG	Switzerland	Maagplatz 1, 8005, Zurich , Switzerland
515	EMEIA	Switzerland	EY IFB INTERNATIONAL AG Niederlassung Österreich	Austria	Wagramerstraße 19/ IZD Tower, 1220, Wien, Austria
516	EMEIA	Switzerland	EY ifb International AG, Sucursal en España.	Spain	Calle Menorca, nº 19, Edificio Aqua, CP 46023, Valencia, Spain
517	EMEIA	Syrian Arab Republic	ERNST & YOUNG - SAID & ASSOCIATES LLC	Syrian Arab Republic	5th Floor, Rouya Building 4, 8th Gate, Yafoor Area, Damascus, P.O. BOX 30595, Syrian Arab Republic
518	EMEIA	Tanzania, United Republic of	Ernst & Young	Tanzania, United Republic of	Ernst & Young EY House Plot No. 162/1, Mzinga Way, P.O. Box 2475, Oysterbay, Dar es salaam, 14111, Tanzania, United Republic of
519	EMEIA	Tunisia	AMC Ernst & Young	Tunisia	EY Tower, Avenue Fadhel Ben Achour, Centre Urbain Nord, Tunis, 1003, Tunisia
520	EMEIA	Turkey	Bey Serbest Muhasebeci Mali Musavirlik A.S.	Turkey	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariyer/Istanbul, 34398, Turkey

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Sl.no	EY Area	Country of Responsibility	Company Name	Jurisdiction of Incorporation	Address - Registered Office
521	EMEIA	Turkey	Ernst & Young Kurumsal Finansman Danismanlik A.S.	Turkey	Maslak Mah. Eski Buyukdere Cad. Orjin, Maslak Is Merkezi Sitesi No: 27, Ic Kapi No. 52, Sariyer/Istanbul, 34398, Turkey
522	EMEIA	Turkey	Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.	Turkey	Maslak Mah. Eski Buyukdere Cad. Orjin, Maslak Is Merkezi Sitesi No: 27/57, Sariyer/Istanbul, 34398, Turkey
523	EMEIA	Turkey	Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.	Turkey	Maslak Mah. Eski Buyukdere Cad. Orjin, Maslak Is Merkezi Sitesi No: 27 Ic Kapi No: 56, Sariyer/Istanbul, 34398, Turkey
524	EMEIA	Uganda	Ernst & Young	Uganda	Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215, Kampala, Uganda
525	EMEIA	Ukraine	Ernst & Young Audit Services LLC	Ukraine	Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine
526	EMEIA	Ukraine	Ernst & Young LLC	Ukraine	Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine
527	EMEIA	Ukraine	EY Legal Services LLC	Ukraine	Khreshchatyk Street. 19A, KYIV , 01001, Ukraine
528	EMEIA	Ukraine	Limited Liability Company "EY Ukraine Digital"	Ukraine	19-A, Khreshchatyk Street, Kyiv, 01001, Ukraine
529	EMEIA	United Arab Emirates	ERNST & YOUNG CORPORATE FINANCE LIMITED	United Arab Emirates	Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International Financial Centre, Dubai, P.O. BOX: 9267, United Arab Emirates
530	EMEIA	United Arab Emirates	EY CONSULTING LLC	United Arab Emirates	P.O. Box 9267, Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International Financial Centre, Emirate of Dubai, United Arab Emirates
531	EMEIA	United Arab Emirates	EY CONSULTING LLC (ABU DHABI BRANCH)	United Arab Emirates	Nation Towers, Tower 2, Floor 27, Corniche Road West, Abu Dhabi, P.O. BOX: 136, United Arab Emirates
532	EMEIA	United Arab Emirates	EY Law LLP	United Arab Emirates	Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International Financial Centre, Dubai, P.O. BOX: 9267, United Arab Emirates
533	EMEIA	United Arab Emirates	EY Law LLP (Branch of a Foreign Company)	Bahrain	26th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain
534	EMEIA	United Kingdom	Digital Detox Ltd	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
535	EMEIA	United Kingdom	Digital Detox Ventures Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
536	EMEIA	United Kingdom	Ernst & Young Limited	South Africa	Unit G05, Century Gate Office Park, cnr. Bosmansdam Road & Century Way, Century City, Cape Town, 7441, South Africa
537	EMEIA	United Kingdom	Ernst & Young LLP	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
538	EMEIA	United Kingdom	EY Incentives Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
539	EMEIA	United Kingdom	EY Private Client Services Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
540	EMEIA	United Kingdom	EY Professional Services Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
541	EMEIA	United Kingdom	EY-Seren Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
542	EMEIA	Uzbekistan	Audit company "ERNST & YOUNG" Limited Liability Company	Uzbekistan	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan
543	EMEIA	Uzbekistan	Ernst & Young Valuation LLC	Uzbekistan	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan
544	EMEIA	Uzbekistan	Joint Venture "ERNST AND YOUNG ADVISORY" Limited Liability Company	Uzbekistan	Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan
545	EMEIA	Zambia	EY Advisory Services Limited	Zambia	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, PO BOX 35483, Zambia
546	EMEIA	Zambia	EY Zambia	Zambia	Plot 354437, EY Place, Alick Nkhata Road, Lusaka, PO BOX 35483, Zambia

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547	EMEIA	Zimbabwe	Ernst & Young	Zimbabwe	Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O. BOX 702, Zimbabwe
548	EMEIA	Zimbabwe	Ernst & Young Advisory Services (Private) Limited	Zimbabwe	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare P.O. Box 702, Zimbabwe
549	EMEIA	Zimbabwe	Ernst & Young Associates (Pvt) Ltd	Zimbabwe	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare, Zimbabwe