

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
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,
2	Americas	Argentina	Pistrelli, Henry Martin y Asociados S.R.L.	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., PO Box CB-13007, Nassau, Bahamas
5	Americas	Bahamas	EY Bahamas Corporate Services Ltd.	Bahamas	c/o Delaney Corp., PO Box CB-13007, Nassau, Bahamas
6	Americas	Bahamas	EY Bahamas Services Ltd.	Bahamas	c/o Delaney Corp., PO Box CB-13007, Nassau, Bahamas
7	Americas	Bahamas	EY Services Center Ltd.	Bahamas	c/o Delaney Corp., PO Box CB-13007, Nassau, 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	O'Hara House, 3 Bermudiana Road, Hamilton, HM 11, Bermuda
15	Americas	Bermuda	EY Bermuda Corporate Services Ltd.	Bermuda	O'Hara House, 3 Bermudiana Road, Hamilton, HM11, Bermuda
16	Americas	Bermuda	EY Bermuda Ltd.	Bermuda	O'Hara House, 3 Bermudiana Road, Hamilton, HM 11, Bermuda
17	Americas	Bermuda	EY Bermuda Services Ltd.	Bermuda	O' Hara House, 3 Bermudiana Road, Hamilton, HM11, Bermuda
18	Americas	Bermuda	EY Law (Bermuda) Ltd.	Bermuda	O'Hara House, 3 Bermudiana Road, Hamilton , HM11, Bermuda
19	Americas	Bolivia	Ernst & Young (Auditoria y Asesoría) Ltda.	Bolivia	Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia
20	Americas	Brazil	A.J. Galdeano Consultoria Contábil e Empresarial Ltda	Brazil	City of São Paulo, state of São Paulo, Brazil,, in Rua Leôncio de Carvalho, 306,
21	Americas	Brazil	Ernst & Young Assessoria Empresarial Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre
22	Americas	Brazil	Ernst & Young Auditores Independentes S.S Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Towers,

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23	Americas	Brazil	Ernst & Young Consultoria Contábil, Tributária e Perícias S/S Ltda.	Brazil	Praia de Botafogo, nº 370, 8º andar, Botafogo, Rio de Janeir, RJ, EP 22250-
24	Americas	Brazil	Ernst & Young Serviços Atuariais S.S Ltda.	Brazil	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre
25	Americas	Brazil	Ernst & Young Serviços Tributários SP Ltda.	Brazil	Avenida Maria Coelho Aguiar, nº 215, 4º andar , bloco B (parte), Jardim São Luis,
26	Americas	British Virgin Islands	Ernst & Young Ltd.	Virgin Islands, British	Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola,
27	Americas	Canada	ElevatedPrompt Solutions Inc.	Canada	c/o General Counsel's Office, Pacific Centre, 700 West Georgia Street, P.O. Box 10101,
28	Americas	Canada	Ernst & Young Advisory Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
29	Americas	Canada	Ernst & Young Corporate Finance (Canada) Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
30	Americas	Canada	Ernst & Young Electronic Publishing Services Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
31	Americas	Canada	Ernst & Young Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
32	Americas	Canada	Ernst & Young LLP	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
33	Americas	Canada	Ernst & Young Orenda Corporate Finance Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
34	Americas	Canada	Ernst & Young Real Estate Services Inc.	Canada	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada
35	Americas	Canada	EY Law LLP	Canada	EY Tower, 100 Adelaide Street West, PO Box 2, Toronto ON M5H 0B3, Canada
36	Americas	Cayman Islands	Ernst & Young Ltd.	Cayman Islands	c/o EY Cayman Corporate Services Ltd., Camana Bay, PO Box 510, 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,
39	Americas	Cayman Islands	EY Cayman Services Ltd.	Cayman Islands	c/o EY Cayman Corporate Services Ltd., 1 Nexus Way, Camana Bay, PO B0x 510, KY1-
40	Americas	Cayman Islands	EY Innovation Ltd.	Cayman Islands	c/o EY Cayman Corporate Services Ltd. , Camana Bay, PO Box 510, Cayman Islands,
41	Americas	Cayman Islands	EY Law (Cayman)	Cayman Islands	62 Forum Lane, Camana Bay, PO Box 510, George Town, Grand Cayman, KY1-1106,
42	Americas	Cayman Islands	EY Law Partner I Ltd.	Cayman Islands	c/o Silverside Management Ltd., Whitehall Chambers, 2nd Floor Whitehall House, 238
43	Americas	Cayman Islands	EY Law Partner II Ltd.	Cayman Islands	c/o Silverside Management Ltd., Whitehall Chambers, 2nd Floor Whitehall House, 238
44	Americas	Chile	EY Consulting SpA	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile

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45	Americas	Chile	EY Managed Services SpA.	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
46	Americas	Chile	EY Servicios de Capacitación SpA	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
47	Americas	Chile	EY Servicios Profesionales de Auditoría y Asesorías Limitada	Chile	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile
48	Americas	Chile	EY Servicios Tecnologicos SpA.	Chile	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile
49	Americas	Chile	Process Arts SpA.	Chile	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile
50	Americas	Colombia	Ernst & Young Audit S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia
51	Americas	Colombia	Ernst & Young S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia
52	Americas	Colombia	EY OUTSOURCING S.A.S.	Colombia	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia
53	Americas	Costa Rica	BTH SSC Sociedad Anonima	Costa Rica	Epic Corporate Center, Floor 5, San Rafael, Escazú, San José, Costa Rica
54	Americas	Costa Rica	Environmental Legal Advisors And Consultants Enterprises S.A.	Costa Rica	Epic Corporate Center, Floor 6, San Rafael, Escazú, San José, Costa Rica
55	Americas	Costa Rica	Ernst & Young S.A.	Costa Rica	Epic Corporate Center, Floor 5, San Rafael, Escazú, San José, Costa Rica
56	Americas	Costa Rica	EY Law Servicios Complementarios S.A.	Costa Rica	Epic Corporate Center, Floor 6, San Rafael, Escazu, San José, Costa Rica
57	Americas	Costa Rica	EY LAW, S.A.	Costa Rica	Epic Corporate Center, Floor 6, San Rafael, Escazú, San José, Costa Rica
58	Americas	Cuba	Caribbean Professional Services Limited	Barbados	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados
59	Americas	Curacao	Ernst & Young Accountants	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626,
60	Americas	Curacao	Ernst & Young Consulting	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626,
61	Americas	Curacao	Ernst & Young Tax Advisors	Curacao	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626,
62	Americas	Curacao	Ernst & Young, EY Accountants, EY Tax Advisors, EY Consulting	Aruba	Vondellaan 4, Oranjestad, Aruba
63	Americas	Dominican Republic	ERNST & YOUNG, S.R.L.	Dominican Republic	Pedro Henríquez Ureña N° 138, , Torre Empresarial Reyna II, Suite 900, Piso 9,,
64	Americas	Ecuador	Ernst & Young Ecuador E&Y Cia. Ltda.	Ecuador	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143,
65	Americas	Ecuador	EY Accounting & Reporting EYA&R Cia Ltda	Ecuador	Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, 170525, Ecuador
66	Americas	Ecuador	EY Addvalue Asesores Cia. Ltda.	Ecuador	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143,

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67	Americas	El Salvador	E&Y El Salvador, S.A. de C.V.	El Salvador	Torre Futura , Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador,
68	Americas	El Salvador	EYCA SERVICIOS INTEGRALES DE ASESORÍA, SOCIEDAD ANONIMA DE	El Salvador	Torre Futura World Trade Center 11-05, San Salvador, El Salvador
69	Americas	Guatemala	E Y Tenango S.A.	Guatemala	1ra calle 9-200, zona 3 del municipio de Chimaltenango, Departamento de
70	Americas	Guatemala	Ernst & Young, Sociedad Anonima	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala,
71	Americas	Guatemala	EY Law Sociedad Anónima	Guatemala	12 calle 2-25 zona 10, Edificio Avia, Torre II, oficina 1701, Ciudad de Guatemala,
72	Americas	Honduras	Ernst & Young Honduras, de R.L. de C.V	Honduras	Centro Corporativo Los Próceres, Torre 1, Piso 1, Oficina 1, Avenida La Paz,
73	Americas	Israel	Ernst & Young (Israel) Ltd	Israel	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel
74	Americas	Israel	Kost Forer Gabbay & Kasierer	Israel	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel
75	Americas	Jamaica	Ernst & Young Chartered Accountants	Jamaica	8 Olivier Road, Kingston, 8, Jamaica
76	Americas	Jamaica	Ernst & Young Services Limited	Jamaica	8 Olivier Road, Kingston, 8, Jamaica
77	Americas	Mexico	EY Mexico Asesores Fiscales, S.C.	Mexico	Avenida Ejercito Nacional 843-B, Torre Paseo, Antara Polanco, Colonia Granada,
78	Americas	Mexico	EY Mexico Asuntos de Consultoría, S.C.	Mexico	Avenida Ejercito Nacional 843-B, Torre Paseo, Antara Polanco, Colonia Granada,
79	Americas	Mexico	EYMX ASESORIA Y CONSULTORIA ESPECIALIZADA, S.A. DE C.V.	Mexico	Ejercito Nacional "Torre paseo", 843b, piso 4, Granada , Miguel Hidalgo, Mexico
80	Americas	Mexico	EYS Equipo y Soluciones, S.A. de C.V.	Mexico	Ejercito Nacional "Torre paseo", 843b, piso 6B, Granada , Miguel Hidalgo, Mexico
81	Americas	Mexico	MANCERA, S.C.	Mexico	Av. Ejercito Nacional 843, 3A, Polanco, Col. Granada, Ciudad de México, Mexico, 11520,
82	Americas	Nicaragua	Ernst & Young Nicaragua, S.A.	Nicaragua	Centro Corporativo Invercasa, Torre 3, piso 5, modulo C, Managua, Nicaragua
83	Americas	Panama	Ernst & Young Limited Corp.	Panama	Costa del Este, Avenida Centenario, PH Dream Plaza, piso 9, Panama, Panama
84	Americas	Panama	Ernst & Young Panama, S.A.	Panama	Edificio 3855, piso 2, oficina 210, Panama Pacífico Boulevard, International Business
85	Americas	Panama	EY Latam North Holding, S.A.	Panama	Calle Aquilino de la Guardia N° 8, Ciudad de Panamá , Panama
86	Americas	Panama	EY LAW PANAMA	Panama	9th floor, PH Dream Plaza, Avenida Centenario, Costa del Este, Panama
87	Americas	Paraguay	Ernst & Young Paraguay - Auditores y Asesores de Negocios Sociedad de	Paraguay	Avda. Mcal. Lopez 3794 y Cruz del Chaco, Edificio Citicenter, 6th. Floor, Villa Morra,
88	Americas	Peru	Ernst & Young Asesores Empresariales Sociedad Civil de Responsabilidad	Peru	Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru

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89	Americas	Peru	Ernst & Young Consultores Sociedad Civil de Responsabilidad Limitada	Peru	Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru
90	Americas	Peru	Ernst & Young Law Sociedad Civil de Responsabilidad Limitada	Peru	Av. Victor Andres Belaunde 171, San Isidro, Lima, 15073, Peru
91	Americas	Peru	Ernst & Young Outsourcing S. Civil de R. L.	Peru	Av. Victor Andres Belaunde 171, San Isidro, Lima, 15073, Peru
92	Americas	Peru	Tanaka, Valdivia & Asociados Sociedad Civil De Responsabilidad Limitada	Peru	Av. Víctor Andrés Belaúnde 171, San Isidro, Lima, 15073, Peru
93	Americas	Saint Lucia	Ernst & Young	Saint Lucia	Cnr. Brazil & Mongiraud Streets, Castries, P.O. BOX 722, Saint Lucia
94	Americas	Saint Lucia	Ernst & Young Services Limited	Saint Lucia	2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia
95	Americas	Suriname	Ernst & Young Suriname	Suriname	Cornelis Jongbawstraat, 25, Paramaribo, Suriname
96	Americas	Trinidad and Tobago	Ernst & Young	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
97	Americas	Trinidad and Tobago	Ernst & Young Services Inc.	Guyana	Suite 100, Pegasus Hotel, Seawall Road, Kingston, Georgetown, Demerara, Guyana
98	Americas	Trinidad and Tobago	Ernst & Young Services Ltd	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
99	Americas	Trinidad and Tobago	EY Accountants	Guyana	Suite 100 Pegasus Hotel, Kingston, Georgetown 4, Guyana
100	Americas	Trinidad and Tobago	EY Law	Trinidad and Tobago	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago
101	Americas	United States	Cambria Solutions, LLC	United States	1, Manhattan West, New York, NY , 10001
102	Americas	United States	Ernst & Young Capital Advisors, LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
103	Americas	United States	Ernst & Young CertifyPoint LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
104	Americas	United States	Ernst & Young Infrastructure Advisors, LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
105	Americas	United States	Ernst & Young Investment Advisers LLP	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
106	Americas	United States	Ernst & Young LLP	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
107	Americas	United States	Ernst & Young Product Sales LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
108	Americas	United States	Ernst & Young Puerto Rico LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
109	Americas	United States	Ernst & Young Real Estate Services Company LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
110	Americas	United States	EY Government Services LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE

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111	Americas	United States	EY Turnaround Management Services LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
112	Americas	United States	EY Unclaimed Property Services LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
113	Americas	United States	Mehlman Jacobs LLP	United States	4350 La Jolla Village Drive, Suite 370, San Diego CA 92122, United States
114	Americas	United States	Pangea3 US LLC	United States	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE
115	Americas	Uruguay	Ernst & Young UY S.R.L.	Uruguay	Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303,
116	Americas	Venezuela, Bolivarian	MDL Barbados Inc	Barbados	Suite 130, The Savannah Business Center, Hastings, Christ Church, BB1516, Barbados
117	Americas	Venezuela, Bolivarian	Mendoza, Delgado, Labrador & Asociados	Venezuela, Bolivarian	Av. Francisco de Miranda, Centro Lido, Torre A, Piso 13, Ofic. 131-A, El Rosal,
118	Asia-Pacific	Australia	Black Dot Consulting Pty Ltd	Australia	EY Centre, Level 34, 200 George Street, NSW 2000, Australia
119	Asia-Pacific	Australia	Blackdot Consulting Inc	Canada	422 Richards Street, Suite 170, Vancouver BC V6B2Z4 , Canada
120	Asia-Pacific	Australia	Blackdot Consulting Inc	United States	1209 Orange Street, Corporation Trust Center, Wilmington, Delaware 19801
121	Asia-Pacific	Australia	Blackdot Consulting Ltd	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
122	Asia-Pacific	Australia	Blackdot Consulting Pte Ltd	Singapore	68 Circular Road #02-01 Singapore 049422, Singapore
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	Ernst & Young	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
125	Asia-Pacific	Australia	Ernst & Young Australia Operations Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
126	Asia-Pacific	Australia	Ernst & Young Real Estate Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
127	Asia-Pacific	Australia	Ernst & Young Strategy and Transactions Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
128	Asia-Pacific	Australia	EY Business Solutions Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
129	Asia-Pacific	Australia	EY Community Impact Services Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
130	Asia-Pacific	Australia	EY Digital Pty Limited	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
131	Asia-Pacific	Australia	EY Enterprise Solutions Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
132	Asia-Pacific	Australia	EY Identity Pty Ltd	Australia	EY Centre, Level 34, 200 George Street , Sydney NSW 2000, Australia

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133	Asia-Pacific	Australia	Port Jackson Partners Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
134	Asia-Pacific	Australia	Secureworx Pty Ltd	Australia	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia
135	Asia-Pacific	China	Chen & Co. (Shenzhen) Law Firm	China	Suites 1910 - 1914, 19F, Central Tower, No. 88 Fuhua 1 Rd, Futian, Shenzhen,
136	Asia-Pacific	China	Chen & Co. Law Firm	Hong Kong	Suite 3106, 31/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
137	Asia-Pacific	China	Ernst & Young (Beijing) Liquidation Service Co., Ltd.	China	Room 5, Level 18, E3 Tower, Oriental Plaza,, 1 East Chang An Avenue,
138	Asia-Pacific	China	Ernst & Young (China) Advisory Limited	China	Unit 07A, 35/F, The Center, 989 Chang Le Road, Shanghai, 200031, China
139	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
140	Asia-Pacific	China	Ernst & Young Hua Ming LLP	China	Units 01-12, Level 17, Ernst & Young Tower, Oriental Plaza, 1 East Changan
141	Asia-Pacific	China	Ernst & Young Mongolia Audit LLC	Mongolia	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar ,
142	Asia-Pacific	China	EY Academy (Shanghai) Limited	China	Unit 43T10, No. 100 Century Avenue, Pudong, Shanghai, 200135, China
143	Asia-Pacific	China	EY Assets Appraisal (Shanghai) Co., Ltd	China	Room 06, 35/F, No. 989 Changle Road, Xuhui District, Shanghai, China
144	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,
145	Asia-Pacific	China	EY Law Firm	China	Room 1104-1106 , Century Avenue No 88, Pudong New Area Shanghai, China
146	Asia-Pacific	China	EY Parthenon (Shanghai) Advisory Limited	China	Room 307, 698 Yongjia Road, Xuhui District, Shanghai, 200031, China
147	Asia-Pacific	China	EY Qianhai (Shenzhen) Advisory Limited	China	Unit 1801,1802, 18/F, Tower 1, Kerry Center Qianhai, Qianhai Avenue, Nanshan
148	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
149	Asia-Pacific	China	Innotech Advisory Co. Ltd.	China	Room A1-265, No. 57 West Fuxing Road, Xuhui District, Shanghai, China
150	Asia-Pacific	China	Ernst & Young	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
151	Asia-Pacific	China	Ernst & Young Advisory Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
152	Asia-Pacific	China	Ernst & Young Company Secretarial Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
153	Asia-Pacific	China	Ernst & Young Tax Services Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
154	Asia-Pacific	China	Ernst & Young Transactions Limited	Hong Kong	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong

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155	Asia-Pacific	China	EY Mtel Solutions Limited	Hong Kong	Room 02, 31/F, Paul Y. Centre, 51 Hung To Road, Kwun Tong, Hong Kong
156	Asia-Pacific	China	Guangzhou EY Ba Da Creative Technology Company Limited	China	Room 1001, No. 515 Dongfeng, Middle Road, Yuexiu District, Guangzhou, China
157	Asia-Pacific	China	LC Lawyers LLP	Hong Kong	Suite 3106, 31/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
158	Asia-Pacific	China	Taiwan Ba Da Information Technology Company Limited	Taiwan (Province of	8/F, No. 333, Sec.1, Keelung Road, Taipei City, 11012, Taiwan
159	Asia-Pacific	China	E & Y Macau Limitada	Macao	17/A, 39 Avenida de Almeida Ribeiro, Macao
160	Asia-Pacific	China	Ernst & Young Auditores	Macao	21/F, 39 , Avenida de Almeida Ribeiro, Macao
161	Asia-Pacific	Fiji	Ernst & Young	Fiji	Pacific House, Level 7, 1 Butt Street, Suva, Fiji
162	Asia-Pacific	Fiji	Ernst & Young Advisory (Fiji) Pte Limited	Fiji	Pacific House, Level 7, 1 Butt Street, Suva, Fiji
163	Asia-Pacific	Guam	Ernst & Young LLP	Guam	231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam
164	Asia-Pacific	Indonesia	Kantor Akuntan Publik Purwantono, Sungkoro & Surja	Indonesia	Indonesia Stock Exchange Building, Tower II, 7th Floor, Jl. Jend Sudirman Kav. 52-53,
165	Asia-Pacific	Indonesia	Persekutuan perdata EY Law Indonesia	Indonesia	Indonesia Stock Exchange Building, Tower 1, 12th Floor Jl. Jend. Sudirman Kav. 52-
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,
167	Asia-Pacific	Indonesia	PT Ekasurya Yasa Consult	Indonesia	Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta
168	Asia-Pacific	Indonesia	PT Ernst & Young Indonesia	Indonesia	Indonesia Stock Exchange Building, Tower 1,13 Floor,Jl. , Jend Sudirman Kav. 52-53 ,
169	Asia-Pacific	Japan	Ernst & Young Business Partner Co., Ltd.	Japan	Tokyo Midtown Hibiya, 1-1-2 Yurakucho,, Chiyoda-ku, Tokyo, 100-0006, Japan
170	Asia-Pacific	Japan	Ernst & Young ShinNihon LLC	Japan	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
171	Asia-Pacific	Japan	Ernst & Young Solutions Co., Ltd.	Japan	AIOS Nagatacho 515, 2-17-17 , Nagatacho, Chiyoda-ku, Tokyo, 100-0014, Japan
172	Asia-Pacific	Japan	Ernst & Young Tax Co.	Japan	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
173	Asia-Pacific	Japan	EY Forensic & Integrity LLC	Japan	Tokyo Midtown Hibiya, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
174	Asia-Pacific	Japan	EY Immigration Corporation	Japan	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
175	Asia-Pacific	Japan	EY Law Co.	Japan	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
176	Asia-Pacific	Japan	EY Professional Support Co., Ltd.	Japan	Hibiya Mitsui Tower Tokyo Midtown Hibiya, 1-1-2 Yurakucho Chiyoda-ku, Tokyo, 100-

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
177	Asia-Pacific	Japan	EY Social Insurance and Labour Advisors Corporation	Japan	Tokyo Midtown Hibiya, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
178	Asia-Pacific	Japan	EY Strategy and Consulting Co., Ltd.	Japan	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan
179	Asia-Pacific	Korea, Republic of	Ernst & Young Advisory, Inc.	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
180	Asia-Pacific	Korea, Republic of	Ernst & Young Han Young	Korea, Republic of	Taeyoung Building 4-8 Floor, 111, Yeoidongwonro, Youngdeungpo-gu, Seoul,
181	Asia-Pacific	Korea, Republic of	EY Consulting LLC	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
182	Asia-Pacific	Korea, Republic of	EY Customs Service Corporation	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
183	Asia-Pacific	Korea, Republic of	EY KDS, Ltd.	Korea, Republic of	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of
184	Asia-Pacific	Malaysia	Agensi Pekerjaan EY Sdn. Bhd.	Malaysia	802, 8th Floor, Block C Kelana Square , 17 Jalan SS7/26, Petaling Jaya, 47301
185	Asia-Pacific	Malaysia	Ernst & Young Consulting Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya,
186	Asia-Pacific	Malaysia	Ernst & Young PLT	Malaysia	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara,
187	Asia-Pacific	Malaysia	Ernst & Young Tax Consultants Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya,
188	Asia-Pacific	Malaysia	Ernst & Young Trust Ltd	Malaysia	Lot 1, 1st Floor, Wisma Siamloh, Jalan Kemajuan, 87007 Federal Territory of
189	Asia-Pacific	Malaysia	EY DIGITAL CX SDN BHD	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya,
190	Asia-Pacific	Malaysia	EY Identity Asia Sdn Bhd	Malaysia	802, 8th Floor, Block C, Kelana Square, 17, Jalan SS 7/26, 47301 Petaling Jaya,
191	Asia-Pacific	Malaysia	EY Identity Sdn Bhd	Malaysia	802, 8th Floor, Block C, Kelana Square, 17, Jalan SS 7/26, 47301 Petaling Jaya,
192	Asia-Pacific	Malaysia	EY Technology Solutions Sdn Bhd	Malaysia	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya,
193	Asia-Pacific	Malaysia	Hanafiah Raslan & Mohamad PLT	Malaysia	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara,
194	Asia-Pacific	Mongolia	Ernst & Young Consulting LLC	Mongolia	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar ,
195	Asia-Pacific	Mongolia	Ernst & Young TMZ LLC	Mongolia	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar ,
196	Asia-Pacific	Myanmar	EY UTW ADVISORY LIMITED	Myanmar	Junction City Tower, Bogyoke Aung San Road, o.3A, Unit #20-06 to 10, Level 20,
197	Asia-Pacific	Myanmar	UTW (Myanmar) Limited	Myanmar	Junction City Tower, Bogyoke Aung San Road, No.3A, Unit #20-06 to 10, Level 20,
198	Asia-Pacific	New Zealand	Ernst & Young	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square,Britomart , Auckland , 1010, New

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
199	Asia-Pacific	New Zealand	Ernst & Young Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New
200	Asia-Pacific	New Zealand	Ernst & Young Strategy and Transactions Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New
201	Asia-Pacific	New Zealand	Ernst & Young Tahiti Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New
202	Asia-Pacific	New Zealand	EY Business Solutions (New Zealand) Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New
203	Asia-Pacific	New Zealand	EY Community Impact Services Limited	New Zealand	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New
204	Asia-Pacific	New Zealand	EY Law Limited	New Zealand	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New
205	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
206	Asia-Pacific	Papua New Guinea	Ernst & Young	Papua New Guinea	Level 4 Credit House, Cuthbertson Street, Port Moresby, 121, Papua New Guinea
207	Asia-Pacific	Philippines	SyCip Gorres Velayo & Co.	Philippines	SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines
208	Asia-Pacific	Singapore	Atlas Asia Law Corporation	Singapore	1 RAFFLES QUAY, #09-01, 048583, Singapore
209	Asia-Pacific	Singapore	Ernst & Young	Brunei Darussalam	Room 309A, 3rd Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan , BS8811,
210	Asia-Pacific	Singapore	Ernst & Young Advisory Pte Ltd	Singapore	One Raffles Quay, North Tower Level 18, 048583, Singapore
211	Asia-Pacific	Singapore	Ernst & Young Corporate Finance Pte Ltd	Singapore	One Raffles Quay, North Tower Level 18, 048583, Singapore
212	Asia-Pacific	Singapore	Ernst & Young LLP	Singapore	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore
213	Asia-Pacific	Singapore	Ernst & Young Solutions LLP	Singapore	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore
214	Asia-Pacific	Singapore	EY Corporate Advisors Pte. Ltd	Singapore	1 Raffles Quay, #18-01, Singapore, 048583, Singapore
215	Asia-Pacific	Singapore	EY Digital Pte. Ltd.	Singapore	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore
216	Asia-Pacific	Singapore	Parthenon India Private Limited	India	1011-1015, Rhea Chambers, 213 Free Press Road, Nariman Point, Mumbai, Maharashtra, 400021, India
217	Asia-Pacific	Singapore	The Parthenon Group, Singapore, 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	201 De Saram Place, Colombo, 10, Sri Lanka

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
220	Asia-Pacific	Sri Lanka	Ernst & Young Consulting Services (Pvt) Limited	Sri Lanka	201 De Saram Place, Colombo, 10, Sri Lanka
221	Asia-Pacific	Sri Lanka	Ernst & Young Transaction Advisory Services (Pvt) Ltd	Sri Lanka	201 De Saram Place, Colombo, 10, Sri Lanka
222	Asia-Pacific	Taiwan	Ernst & Young	Taiwan (Province of	9F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
223	Asia-Pacific	Taiwan	EY Advisory Services Inc.	Taiwan (Province of	8F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
224	Asia-Pacific	Taiwan	EY Attorneys-At-Law	Taiwan (Province of	Unit 1111, 11F., No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208,
225	Asia-Pacific	Taiwan	EY Business Advisory Services Inc.	Taiwan (Province of	8F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
226	Asia-Pacific	Taiwan	EY Management Services Inc.	Taiwan (Province of	8F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
227	Asia-Pacific	Taiwan	EY Transaction Advisory Services Inc.	Taiwan (Province of	21F, No. 333, Sec. 1, Keelung Road, Xinyi Dist., Taipei City, 110208, Taiwan
228	Asia-Pacific	Thailand	EY ACS Limited	Thailand	33rd Floor, Lake Rajada Office Complex, 193/136-137 Ratchadaphisek Road,
229	Asia-Pacific	Thailand	EY Corporate Advisory Services Limited	Thailand	33rd Floor, Lake Rajada Office Complex, 193/136-137 Ratchadaphisek Road,
230	Asia-Pacific	Thailand	EY Corporate Services Limited	Thailand	33rd Floor, Lake Rajada Office Complex, 193/136-137 Ratchadaphisek Road,
231	Asia-Pacific	Thailand	EY Office Limited	Thailand	33rd Floor, Lake Rajada Office Complex, 193/136-137 Ratchadaphisek Road,
232	Asia-Pacific	Vietnam	Ernst & Young (Cambodia) Ltd	Cambodia	5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chey
233	Asia-Pacific	Vietnam	Ernst & Young Lao Limited	Lao People's Democratic	Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao People's Democratic
234	Asia-Pacific	Vietnam	Ernst & Young Law Vietnam Limited Liability Company	Vietnam	Level 28, Unit 2, Bitexco Financial Tower, 2 Hai Trieu Street, Ben Nghe Ward, District 1,
235	Asia-Pacific	Vietnam	Ernst & Young Vietnam Limited	Vietnam	Bitexco Financial Tower, 28th Floor, 2 Hai Trieu Street, District 1, Ho Chi Minh city,
236	Asia-Pacific	Vietnam	EY Consulting Vietnam Joint Stock Company	Vietnam	8th floor, Corner Stone, 16 Phan Chu Trinh, Phan Chu Trinh Ward, Hoan Kiem District,
237	Asia-Pacific	Vietnam	EY Vietnam Cybersecurity Services Company Limited	Vietnam	No. 2, Hai Trieu Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam
238	EMEIA	Albania	"Ernst & Young Albania" sh.p.k.	Albania	Rr. "Ibrahim Rugova" Godina Sky Tower, Kati 6, Tirane, 1001, Albania
239	EMEIA	Armenia	Ernst & Young CJSC	Armenia	1 Northern Avenue, Office 27, Yerevan, 0001, Armenia
240	EMEIA	Austria	Contrast Ernst & Young Management Consulting GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
241	EMEIA	Austria	Dr. Hock Steuerberatungsgesellschaft m.b.H.	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
242	EMEIA	Austria	Ernst & Young Advisory Services GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
243	EMEIA	Austria	Ernst & Young Corporate Finance GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
244	EMEIA	Austria	Ernst & Young Management Consulting GmbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
245	EMEIA	Austria	Ernst & Young Steuerberatungsgesellschaft m.b.H.	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
246	EMEIA	Austria	Ernst & Young Wirtschaftspruefungsgesellschaft mbH	Austria	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria
247	EMEIA	Azerbaijan	Ernst & Young Holdings (CIS) B.V.	Azerbaijan	153 Neftchilar avenue, Port Baku Towers Business Centre, South Tower (block A), 9th
248	EMEIA	Bahrain	Ernst & Young	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140,
249	EMEIA	Bahrain	Ernst & Young - Middle East	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140,
250	EMEIA	Bahrain	Ernst & Young - Middle East (ADGM Branch)	United Arab Emirates	24th Floor, Office 2449, Sila Tower,, Abu Dhabi Global Market Square, Al Maryah
251	EMEIA	Bahrain	Ernst & Young - Middle East (Palestine Branch)	Palestine, State of	7th Floor, PADICO House Building, Al-Masyoun, Ramallah, P.O. BOX 1373,
252	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,
253	EMEIA	Bahrain	Ernst & Young (Baghdad Branch)	Iraq	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O. BOX
254	EMEIA	Bahrain	Ernst & Young (Erbil Branch)	Iraq	Villa 284, English Village, Gulan Street, Erbil (Kurdistan Region), Iraq
255	EMEIA	Bahrain	Ernst & Young (Qatar Branch)	Qatar	24th Floor, Burj Al Gassar, Majlis Al Taawon Street, Onaiza, West Bay, Doha, P.O. BOX
256	EMEIA	Bahrain	Ernst & Young (Sharjah Branch)	United Arab Emirates	1st Floor, Office no. 105, BM Tower, Al Ittihad Street, Al Nahda, Sharjah, 1360,
257	EMEIA	Bahrain	Ernst & Young Corporate Finance W.L.L.	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140,
258	EMEIA	Bahrain	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,
259	EMEIA	Bahrain	Ernst & Young for Systems and Programming WLL (Riyadh Branch)	Saudi Arabia	14th Floor, Al Faisaliah Office Tower, King Fahad Road, Riyadh 11391, P.O. BOX
260	EMEIA	Bahrain	Ernst & Young Middle East (Abu Dhabi Branch)	United Arab Emirates	Nation Towers, Tower 2, Corniche Road West, Abu Dhabi, 136, United Arab
261	EMEIA	Bahrain	Ernst & Young Middle East (Dubai Branch)	United Arab Emirates	Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International
262	EMEIA	Bahrain	Ernst & Young Training W.L.L.	Bahrain	26th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140,
263	EMEIA	Bahrain	EY Consulting W.L.L. (formerly Ernst & Young for Systems and Programming	Bahrain	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140,

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
264	EMEIA	Bangladesh	Ernst & Young Advisory Services Bangladesh Limited	Bangladesh	Navana Pristine Pavilion, Block # CEN(H)-2, 9th Floor, Gulshan-2, Dhaka, 1212,
265	EMEIA	Bangladesh	Islam Hoque Hanif & Co	Bangladesh	Confidence Centre, Flat # 8/B, KHA-9, Shahjadpur, Gulshan, Dhaka, 1212,
266	EMEIA	Belgium	EY Accountancy & Tax Services	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
267	EMEIA	Belgium	EY Accountants	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
268	EMEIA	Belgium	EY Advisory Services	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
269	EMEIA	Belgium	EY Agility Services	Belgium	De Kleetlaan 2, 1831 Diegem, Belgium
270	EMEIA	Belgium	EY Assurance Services	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
271	EMEIA	Belgium	EY Bedrijfsrevisoren	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
272	EMEIA	Belgium	EY Consulting	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
273	EMEIA	Belgium	EY Fiduciaire	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
274	EMEIA	Belgium	EY Representation	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
275	EMEIA	Belgium	EY Solutions	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
276	EMEIA	Belgium	EY Strategy and Transactions	Belgium	De Kleetlaan 2, 1831 Diegem, Belgium
277	EMEIA	Belgium	EY Tax Consultants	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
278	EMEIA	Belgium	EY VODW	Belgium	De Kleetlaan 2, B1831 Diegem, Belgium
279	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
280	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo Branch Banja Luka	Bosnia and Herzegovina	Sime Solaje 1a, , Banja Luka, Bosnia and Herzegovina
281	EMEIA	Bosnia and Herzegovina	EY Consulting d.o.o. Sarajevo	Bosnia and Herzegovina	Vrbanja 1, SCC - Sarajevo City Center, Sarajevo, 71000, Bosnia and Herzegovina
282	EMEIA	Botswana	Ernst & Young	Botswana	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, 0000, Botswana
283	EMEIA	Botswana	Ernst & Young Advisory Services (Pty) Limited	Botswana	Plot 465, Extension 4, Gaborone, Botswana
284	EMEIA	Bulgaria	"Ernst & Young" Law Partnership	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124,
285	EMEIA	Bulgaria	Ernst & Young Audit OOD	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124,

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
286	EMEIA	Bulgaria	Ernst & Young Bulgaria EOOD	Bulgaria	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124,
287	EMEIA	Cameroon	ECA - Ernst & Young Cameroon S.A	Cameroon	ECA - Ernst & Young , BP 3340, Douala, Cameroon
288	EMEIA	Cameroon	Ernst & Young Cameroon Sarl	Cameroon	1602 Bd de la Liberte, Douala, Cameroon
289	EMEIA	Chad	Ernst & Young Tchad Juridique et Fiscal S.A.	Chad	Avenue Ngarta Tombalbaye, B.P. 324, N'djamena, Chad
290	EMEIA	Chad	EY Cameroun Juridique et Fiscal SUCCURSALE	Chad	Rue N° 40 quartier KLEMAT Zone, 2 Château Immeuble SAAR ASSURANCE,
291	EMEIA	Colombia	Q-Technology S.A.S	Colombia	
292	EMEIA	Congo	Ernst & Young SA	Congo	Immeuble CFAO, Boulevard Denis Sassou Nguesso, , BP 84, RCCM Brazzaville,
293	EMEIA	Congo	FFA Juridique & Fiscale SA	Congo	Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo
294	EMEIA	Congo, The Democratic	Ernst & Young RDC Sarl	Congo, The Democratic	110 Boulevard du 30 juin, Commune de la Gombe, Kinshasa, Congo, The Democratic
295	EMEIA	Congo, The Democratic	EY Audit SARL	Congo, The Democratic	2eme Etage, Immeuble Modern Paradise, Avenue Flambeau, Gombe, Kinshasa, 8225,
296	EMEIA	Croatia	Ernst & Young d.o.o.	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
297	EMEIA	Croatia	Ernst & Young Savjetovanje d.o.o.	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
298	EMEIA	Cyprus	Ernst & Young Cyprus Limited	Cyprus	6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus
299	EMEIA	Cyprus	EY Cyprus Advisory Services Limited	Cyprus	6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus
300	EMEIA	Cyprus	Prountzos & Prountzos LLC	Cyprus	36, Agias Elenis Street, Galaxias Building, Block B, 6th floor, Office 602, Nicosia,
301	EMEIA	Czech Republic	E & Y Valuations s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
302	EMEIA	Czech Republic	Ernst & Young Audit, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
303	EMEIA	Czech Republic	Ernst & Young, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
304	EMEIA	Czech Republic	EY Law advokátní kancelář, s.r.o.	Czech Republic	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic
305	EMEIA	Denmark	Datoselskabet 18/6 1992 A/S	Denmark	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark
306	EMEIA	Denmark	EY Godkendt Revisionspartnerselskab	Denmark	Dirch Passers Allé 36, Postbox 250, 2000, Frederiksberg, Copenhagen, Denmark
307	EMEIA	Denmark	EY Grønland Godkendt Revisionsanpartselskab	Denmark	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
308	EMEIA	Denmark	EY Net Source A/S	Denmark	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark
309	EMEIA	Egypt	Allied for Accounting and Auditing	Egypt	P.O. Box 20 - Katameya, Cairo Festival City, Podium 1, Building No. P4, New Cairo,
310	EMEIA	Egypt	Ernst & Young Corporate Finance	Egypt	P.O. Box 20 - Katameya, Cairo Festival City, Podium 1, Building No. P4, New Cairo,
311	EMEIA	Egypt	Ernst & Young Egypt	Egypt	P.O. Box 20 - Katameya, Cairo Festival City, Podium 1, Building No. P4, New Cairo,
312	EMEIA	Estonia	Advokaadibüroo EY Law OÜ	Estonia	Ravala 4, Tallinn, 10143, Estonia
313	EMEIA	Estonia	Ernst & Young Baltic AS	Estonia	Ravala 4, Tallinn, 10143, Estonia
314	EMEIA	Finland	Ernst & Young Oy	Finland	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland
315	EMEIA	France	Artois	France	1-2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France
316	EMEIA	France	Audit Consulting Partners	Algeria	145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria
317	EMEIA	France	Auditex	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
318	EMEIA	France	DG Tech Limited	China	Room 3651C Building9 No.360 , Fei Hong Road, Hongkou District, China
319	EMEIA	France	Ernst & Young Advisory	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
320	EMEIA	France	Ernst & Young Advisory Algérie	Algeria	OBP- Quartier d'Affaires d'Alger, Commune de Bab Ezzouar, Alger, 16320, Algeria
321	EMEIA	France	Ernst & Young Audit	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
322	EMEIA	France	Ernst & Young Audit Conseil & Associes - "E&Y A.C.A."	Monaco	7 Rue de l'Industrie, Immeuble Le Mercator, 98000, Monaco
323	EMEIA	France	Ernst & Young et Autres	France	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France
324	EMEIA	France	Ernst & Young Société d'Avocats SELAS	France	1-2, , Place des Saisons - 92400 , Courbevoie, Paris La Défense 1, France
325	EMEIA	France	EY & Associés	France	1/2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France
326	EMEIA	France	EY Technologie Sénégal	Senegal	2nd Floor - Sacré Coeur 3 Pyrotechnie - Cité Keur Gorgui , Senegal
327	EMEIA	France	EY VENTURY Avocats	France	30/100 rue Albert Caquot, Espace Berlioz , 06410 Biot, France
328	EMEIA	France	Fabernovel	France	44-48 rue , Saint Lazare , Paris, 75009

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
329	EMEIA	France	Fabernovel China Limited	China	Room 203, Building 1, No. 1107 Yu Yuan Road, Changning District, Shanghai, P.R.C.,
330	EMEIA	France	Picarle et Associes	France	1-2, place des Saisons , 92400 Courbevoie , La Défense 1, Paris, France
331	EMEIA	Gabon	Cabinet Ernst & Young	Gabon	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon
332	EMEIA	Gabon	Ernst & Young	Nigeria	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea
333	EMEIA	Gabon	FFA Ernst & Young	Equatorial Guinea	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea
334	EMEIA	Gabon	FFA Juridique et Fiscale	Gabon	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon
335	EMEIA	Georgia	EY LLC	Georgia	Kote Abkhazi Street 44, Tbilisi, 0105, Georgia
336	EMEIA	Germany	Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
337	EMEIA	Germany	Ernst & Young Law GmbH Rechtsanwaltsgesellschaft	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
338	EMEIA	Germany	Ernst & Young Real Estate GmbH	Germany	Mergenthalerallee 3-5, 65760, Eschborn, Germany
339	EMEIA	Germany	etventure GmbH	Germany	Ritterstraße 26, 10969, Berlin, Germany
340	EMEIA	Germany	EY Business Services GmbH	Germany	Flughafenstraße 61, 70629, Stuttgart, Germany
341	EMEIA	Germany	EY-Parthenon Financial Services GmbH	Germany	Heimhuder Straße 69, 20148, Hamburg, Germany
342	EMEIA	Germany	EY-Parthenon GmbH	Germany	Neuer Zollhof 1, 40221, Düsseldorf, Germany
343	EMEIA	Germany	ifb SE	Germany	Schloßstraße 23, 82031 , Grünwald, Germany
344	EMEIA	Germany	ifb Services GmbH	Germany	Schloßstraße 23, Grünwald, 82031
345	EMEIA	Ghana	Ernst & Young Advisory Services Limited	Ghana	60 Rangoon Lane, Cantonments City, Accra, Ghana, P.O.BOX KA 16009, Ghana
346	EMEIA	Ghana	Ernst & Young Chartered Accountants	Ghana	60 Rangoon Lane, Cantonments City, Accra, Ghana, P.O.Box KA 16009, Airport
347	EMEIA	Gibraltar	EY LIMITED	Gibraltar	Suite 3C, Regal House, PO Box 191, Queensway, GX11 1AA, Gibraltar
348	EMEIA	Greece	Ernst & Young (Hellas) Certified Auditors Accountants SA	Greece	8B Chimarras Str., Maroussi , Athens, 15125, Greece
349	EMEIA	Greece	Ernst & Young Single Member Societe Anonyme for the Provision of Advisory	Greece	8B Chimarras Str., Maroussi , Athens, 15125, Greece
350	EMEIA	Greece	Platis - Anastasiadis & Associates Law Partnership	Greece	8B Chimarras Str., Maroussi , Athens, 15125, Greece

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
351	EMEIA	Guinea	FFA-Conseils	Guinea	BP 1762 , Conakry , Guinea
352	EMEIA	Guinea	Fiduciaire France Afrique "FFA"	Guinea	BP 1762 , Conakry , Guinea
353	EMEIA	Hungary	Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
354	EMEIA	Hungary	Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
355	EMEIA	Hungary	Vámosi-Nagy Ernst and Young Ügyvédi Iroda	Hungary	Vaci ut. 20, Budapest, 1132, Hungary
356	EMEIA	Iceland	Ernst & Young ehf	Iceland	Borgartún 30, 105, Reykjavík, Iceland
357	EMEIA	India	C Centric Solutions Private Limited	India	12th & 13th Floor, No 24, Canberra Block, UB City, , Vittal Mallya Road, Bengaluru-
358	EMEIA	India	CTRAN Consulting Limited	India	A1 & A2, 3rd Floor, Lewis Plaza, Lewis Road, Bhubaneswar, Orissa, 751014, India
359	EMEIA	India	Ernst & Young Associates LLP	India	6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi
360	EMEIA	India	Ernst & Young LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
361	EMEIA	India	Ernst & Young Merchant Banking Services LLP	India	14th Floor, The Ruby , 29 Senapati Bapat Marg , Dadar (West), Mumbai , Maharashtra,
362	EMEIA	India	Ernst & Young Merchant Banking Services Private Limited	India	14th, The Ruby, 29 Senapati Bapat Marg, Dadar (W), Mumbai , 400028, India
363	EMEIA	India	EY Actuarial Services LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
364	EMEIA	India	EY Restructuring LLP	India	22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India
365	EMEIA	India	Lumiere Law Partners	India	14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India
366	EMEIA	India	S R B C & Associates LLP	India	22nd Camac Street, Block B, 3rd Floor, Kolkata, West Bengal, 700016, India
367	EMEIA	India	S R B C & Co LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
368	EMEIA	India	S.R. Batliboi & Associates LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
369	EMEIA	India	S.R. Batliboi & Co. LLP	India	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India
370	EMEIA	Iran, Islamic Republic of	Ernst & Young Pars Consulting LLC	Iran, Islamic Republic of	5th Floor, Paniz Building, Saba Boulevard, No. 2, Nelson Mandela Boulevard, Tehran,
371	EMEIA	Iraq	EY Consulting LLC (Erbil Branch)	Iraq	Villa 284, English Village, Gulan Street, Erbil (Kurdistan Region), Iraq
372	EMEIA	Iraq	Mustafa Fouad Abbas and Partner for Auditing and Monitoring of Accounts	Iraq	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O.BOX

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
373	EMEIA	Ireland	Client Solutions Limited	Ireland	N.S.C. Campus, Loughmahon Technology Park, Mahon Co. Cork, T12XY2N, Ireland
374	EMEIA	Ireland	DKM Economic Consultants Ltd	Ireland	6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, D04 PC84, Ireland
375	EMEIA	Ireland	Ernst & Young Business Advisors	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
376	EMEIA	Ireland	Ernst & Young Business Advisory Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
377	EMEIA	Ireland	Ernst & Young Business Consultants	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
378	EMEIA	Ireland	Ernst & Young Business Consulting Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
379	EMEIA	Ireland	Ernst & Young Chartered Accountants	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
380	EMEIA	Ireland	Ernst & Young Consulting Services	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
381	EMEIA	Ireland	EY Law Ireland	Ireland	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40,
382	EMEIA	Isle of Man	Ernst & Young LLC	Isle of Man	Rose House, 51-59 Circular Road, Douglas, IM1 1AZ, Isle of Man
383	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
384	EMEIA	Italy	AXTERIA S.p.A.	Italy	Via Meravigli 14, Milano, 20123, Italy
385	EMEIA	Italy	Ernst & Young Business School S.r.l	Italy	Via Aurora 43, 00187, Rome, Italy, Italy
386	EMEIA	Italy	EY Advisory S.p.A.	Italy	Via Meravigli 14, Milano, 20123, Italy
387	EMEIA	Italy	EY IFI Security S.r.l.	Italy	Via Meravigli no 14, 20123, Milan, Italy
388	EMEIA	Italy	EY Jungles S.r.l.	Italy	Via Meravigli 14, Milano, Italy
389	EMEIA	Italy	EY S.p.A.	Italy	Via Meravigli n. 12, 20123, Milan, Italy, Italy
390	EMEIA	Italy	EY Teorema Engineering S.r.l.	Italy	Via Meravigli n. 14, 20123, Milan, Italy, Italy
391	EMEIA	Italy	Studio Legale Tributario	Italy	Via Meravigli 14, Milano, 20123, Italy
392	EMEIA	Ivory Coast	Ernst & Young	Cote d'Ivoire	5 Avenue Marchand, Abidjan, 01 BP 2715 , Cote D'Ivoire
393	EMEIA	Ivory Coast	ERNST & YOUNG ADVISORY ET TRANSACTION SERVICES	Cote d'Ivoire	Abidjan, Plateau 5, Avenue Marchand, Immeuble Neuilly, Côte d'Ivoire, Ivory Coast

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
394	EMEIA	Ivory Coast	Fiduciaire France Afrique	Cote d'Ivoire	5 avenue Marchand, 01 BP 1222, Abidjan, Côte d'Ivoire
395	EMEIA	Jordan	Ernst & Young Jordan	Jordan	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan
396	EMEIA	Jordan	Ernst & Young Jordan for Financial Consulting	Jordan	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan
397	EMEIA	Kazakhstan	Ernst & Young (CIS) B.V.	Kazakhstan	Esentai Tower, 77/7, Al-Farabi Avenue , Almaty, 050060, Kazakhstan
398	EMEIA	Kazakhstan	Ernst & Young Advisory LLP	Kazakhstan	Esentai Tower, 77/7, Al-Farabi Avenue , Almaty, 050060, Kazakhstan
399	EMEIA	Kazakhstan	Ernst & Young Audit LLC	Kyrgyzstan	125/1 Toktogula Str., "Avangard" BC, Bishkek, Kyrgyzstan
400	EMEIA	Kazakhstan	Ernst & Young Business Advisory Services Limited Liability Partnership	Kazakhstan	Al-Farabi ave., 77/7, Essentai Esentai Tower, Almaty, 050060, Kazakhstan
401	EMEIA	Kazakhstan	Ernst & Young Kazakhstan LLP	Kazakhstan	Essentai Tower, Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan
402	EMEIA	Kazakhstan	Ernst & Young LLP	Kazakhstan	Essentai Tower, Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan
403	EMEIA	Kenya	Ernst & Young LLP	Kenya	Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000,
404	EMEIA	Kuwait	Ernst & Young (Al-Aiban, Al-Osaimi & Partners)	Kuwait	19th - 20th Floor, Baitak Tower, Ahmed Al Jaber Street, Safat Square, Safat 13001,
405	EMEIA	Kuwait	Ernst & Young Consultancy Co. / Waleed Abdullah Saud Al Osaimi and	Kuwait	18th Floor, Baitak Tower, Ahmed Al Jaber Street, Safat Square, Safat 13001, Kuwait
406	EMEIA	Latvia	SIA Ernst & Young Baltic	Latvia	Muitas St. 1A, Riga, LV-1010, Latvia
407	EMEIA	Latvia	Zvērinātu advokātu birojs EY Law SIA	Latvia	Muitas Street 1A, Riga, LV-1010, Latvia
408	EMEIA	Lebanon	Ernst & Young P.C.C.	Lebanon	9th floor, Starco Building, South Block B, Minat El Hosn, Omar Daouk Street, Riad El
409	EMEIA	Libya	Almutadaminon for Accounting and Auditing and Financial and	Libya	Abu Al-Asswad Al-do'ali Street, behind Al-Masarra Clinic, Al-dol Street, near Nagiya
410	EMEIA	Libya	Ernst & Young & Partners for Administrative and Technical Services	Libya	Abu Al-Asswad Al-do'ali Street, behind Al-Masarra Clinic, Al-dol Street, near Nagiya
411	EMEIA	Lithuania	Advokatų profesinė bendrija EY Law	Lithuania	Aukstaiciu 7, Vilnius, 11341, Lithuania
412	EMEIA	Lithuania	UAB Ernst & Young Baltic	Lithuania	Aukstaiciu 7, Vilnius, 11341, Lithuania
413	EMEIA	Luxembourg	Ernst & Young	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
414	EMEIA	Luxembourg	Ernst & Young Business Advisory Services	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
415	EMEIA	Luxembourg	Ernst & Young Tax Advisory Services	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
416	EMEIA	Luxembourg	EY PFS Solutions	Luxembourg	35D, Avenue John F. Kennedy,, L1855, Luxembourg
417	EMEIA	Luxembourg	EYL Luxembourg	Luxembourg	35E, Avenue John F. Kennedy, L1855, Luxembourg
418	EMEIA	Madagascar	Ernst & Young Audit	Madagascar	Immeuble EY, Lot IIK 61J- Mahatony - Ivandry, 101, Antananarivo, Madagascar
419	EMEIA	Madagascar	Ernst & Young SARL	Madagascar	Immeuble EY , Lot IIK 61J- Mahatony_Ivandry, 101 Antananarivo,
420	EMEIA	Malawi	Ernst & Young	Malawi	Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi
421	EMEIA	Malta	Ernst & Young Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751,
422	EMEIA	Malta	Ernst & Young Malta Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751,
423	EMEIA	Malta	Ernst & Young Managed Services Limited	Malta	Fourth Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751,
424	EMEIA	Mauritius	Ernst & Young	Mauritius	6th floor, ICONEBENE 1,, Rue de L'Institut,, Ebene, 72201, Mauritius
425	EMEIA	Mauritius	Ernst & Young Ltd	Mauritius	6th floor, ICONEBENE 1,, Rue de L'Institut,, Ebene, Mauritius
426	EMEIA	Moldova, Republic of	Ernst & Young SRL	Moldova, Republic of	51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of
427	EMEIA	Moldova, Republic of	EY Advisory Services SRL	Moldova, Republic of	51 Alexandru cel Bun Str., Chisinau, MD-2012, Moldova, Republic of
428	EMEIA	Morocco	Ernst & Young et Associés Sarl	Morocco	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco
429	EMEIA	Morocco	Ernst & Young Sarl	Morocco	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco
430	EMEIA	Mozambique	Ernst & Young, Limitada	Mozambique	Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique
431	EMEIA	Namibia	Ernst & Young Namibia	Namibia	Cnr Otto Nitzsche & Maritz Streets, Klein Windhoek, Windhoek, 10005, Namibia
432	EMEIA	Netherlands	Ernst & Young Accountants LLP	United Kingdom	6 More London Place, London, SE1 2DA, United Kingdom
433	EMEIA	Netherlands	Ernst & Young Actuarissen B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
434	EMEIA	Netherlands	Ernst & Young Belastingadviseurs LLP	United Kingdom	6 More London Place, London, SE1 2DA, United Kingdom
435	EMEIA	Netherlands	Ernst & Young Certifypoint B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
436	EMEIA	Netherlands	Ernst & Young VAT Rep B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
437	EMEIA	Netherlands	EY Advisory Netherlands LLP	United Kingdom	6 More London Place, London, SE1 2DA, United Kingdom

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
438	EMEIA	Netherlands	EY VODW B.V.	Netherlands	52 Leusderend, 3832 RC Leusden, Netherlands
439	EMEIA	Netherlands	EY-Parthenon B.V.	Netherlands	Boompjes 258, 3011 XZ, Rotterdam, Netherlands
440	EMEIA	Nigeria	Ernst & Young	Nigeria	Ernst & Young,, 10th & 13th Floor, UBA House, Lagos, Nigeria
441	EMEIA	Nigeria	Ernst & Young Chartered Accountants	Nigeria	10th and 13th Floors, UBA House, 57 Marina, Lagos, Nigeria
442	EMEIA	North Macedonia, Republic of	"Ernst & Young Certified Auditors Ltd. Kosovo" SHPK	Kosovo	Str. Bajram Kelmendi 92, 3rd floor , Prishtine , 10000, Kosovo
443	EMEIA	North Macedonia, Republic of	ERNST & YOUNG - SERVICES DOOEL Skopje	North Macedonia,	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, North Macedonia, Republic of
444	EMEIA	North Macedonia, Republic of	Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch	Albania	Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania
445	EMEIA	North Macedonia, Republic of	Ernst & Young-Certified Auditors DOO - Skopje	North Macedonia,	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, North Macedonia, Republic of
446	EMEIA	Norway	Ernst & Young Advokatfirma AS	Norway	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway
447	EMEIA	Norway	Ernst & Young AS	Norway	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, OSLO, NO-0051, Norway
448	EMEIA	Norway	Ernst & Young Value Added Tax Services AS	Norway	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051 , Norway
449	EMEIA	Norway	EY Skye Consulting AS	Norway	2C, Ormerudveien, Kolbotn, 1410, Norway
450	EMEIA	Oman	Ernst & Young LLC	Oman	5th Floor, Landmark Building, Opposite Al Ameen Mosque, Ruwi 112, Bowshar, P.O.
451	EMEIA	Oman	EY Business Services SPC	Oman	5th Floor, Landmark Building, Opposite Al Ameen Mosque , Ruwi 112, Bowshar,
452	EMEIA	Pakistan	EY Consulting Pakistan (SMC-Private) Limited	Pakistan	
453	EMEIA	Pakistan	EY Ford Rhodes (Chartered Accountants)	Pakistan	Room 601, Progressive Plaza, Beaumont Road, Karachi, 75530, Pakistan
454	EMEIA	Poland	Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
455	EMEIA	Poland	Ernst & Young Law Tałasiewicz, Zakrzewska i Wspólnicy spółka	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
456	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of	Poland	Al. Armii Ludowej 26, 00-609 Warsaw, Poland
457	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting spółka	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
458	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
459	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
460	EMEIA	Poland	EY Crowdsourcing spółka z ograniczoną odpowiedzialnością	Poland	Rondo ONZ 1, 00124, Warsaw, Poland
461	EMEIA	Poland	EY Doradztwo Podatkowe Krupa sp. k.	Poland	ul. Rondo ONZ 1, 00124, Warszawa, Poland
462	EMEIA	Portugal	Ernst & Young Angola, Limitada	Angola	Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda,
463	EMEIA	Portugal	ERNST & YOUNG AUDIT & ASSOCIADOS - SROC S. A. - Sucursal	Cabo Verde	Edificio Santa Maria, Complexo Atlantico, Apartamento 302, 3º andar, Avenida
464	EMEIA	Portugal	Ernst & Young Audit & Associados - SROC, S.A.	Portugal	Avenida da República, 90, 6 Andar, 1600-206, Lisbon, Portugal
465	EMEIA	Portugal	Ernst & Young S.A.	Portugal	Avenida da Republica 90-3 Andar, 1649-024, Lisbon, Portugal
466	EMEIA	Portugal	EY MANAGED SERVICES, LDA	Portugal	Avenida da Republica 90-3 Andar, 1649-024, Lisbon, Portugal
467	EMEIA	Portugal	EY SOLUÇÕES TECNOLÓGICAS, UNIPESSOAL LDA	Portugal	Avenida da República, 90, 3 Andar, 1600-206, Lisbon, Portugal
468	EMEIA	Portugal	Ricardo Reigada Pereira - Sociedade de Advogados, SP, RL	Portugal	Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal
469	EMEIA	Qatar	EY Consulting LLC	Qatar	17th Floor, Burj Al Gassar, Majlis Al Taawon Street,, Onaiza, West Bay, Doha, P.O. BOX
470	EMEIA	Romania	"BANCILA, DIACONU SI ASOCIATII" - Societate Profesionala de Avocati cu	Romania	15-17 Ion Mihalache Blvd., Bucharest Tower Centre Building, 20th floor, 1st district,
471	EMEIA	Romania	Ernst & Young Accounting Services S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 7, Sector 1,
472	EMEIA	Romania	Ernst & Young Assurance Services S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 21, sector 1,
473	EMEIA	Romania	Ernst & Young S.r.l.	Romania	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 19, sector 1,
474	EMEIA	Romania	Ernst & Young Service S.r.l.	Romania	15-17 Ion Mihalache Blvd. , "Bucharest Tower Center" building, floor 18, sector 1,
475	EMEIA	Rwanda	Ernst & Young Rwanda Limited	Rwanda	KN 4 AV, 72 ST, B P 3638, Kigali, Rwanda
476	EMEIA	Saudi Arabia	Ernst & Young Professional Services (Professional LLC) (Riyadh Head	Saudi Arabia	Head Office, Al Faisaliah Office Tower, 14th Floor, King Fahad Road, Riyadh 11461,
477	EMEIA	Senegal	Ernst & Young Entrepreneurs Conseils	Senegal	22 Rue Ramez Bourgi, Dakar, Senegal
478	EMEIA	Senegal	Fiduciaire France Afrique - "FFA"	Senegal	22 Rue Ramez Bourgi, Dakar, Senegal
479	EMEIA	Senegal	Racine SA	Senegal	22 Rue Ramez Bourgi, Dakar, Senegal
480	EMEIA	Serbia	Ernst & Young d.o.o. Beograd	Serbia	Vladimira Popovica 8a, II Floor, Beograd, 11070, Serbia
481	EMEIA	Serbia	Ernst & Young Montenegro d.o.o.	Montenegro	Stanka Dragojevic bb. , (building Universal Capital bank AD. Podgorica), Podgorica,

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	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
482	EMEIA	Serbia	Klasnja & Partners Law Partnership	Serbia	Vladimira Popovica 8a, Beograd, 11070, Serbia
483	EMEIA	Slovakia	Ernst & Young Law s. r. o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
484	EMEIA	Slovakia	Ernst & Young Law s.r.o. Podružnica Zagreb	Croatia	Radnicka cesta 50, Zagreb, 10000, Croatia
485	EMEIA	Slovakia	Ernst & Young Slovakia, spol. s r.o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
486	EMEIA	Slovakia	Ernst & Young, s. r. o.	Slovakia	Zizkova 9, Bratislava, 811 02, Slovakia
487	EMEIA	Slovenia	ERNST & YOUNG d.o.o.	Slovenia	Dunajska cesta 111, Ljubljana, 1000, Slovenia
488	EMEIA	Slovenia	ERNST & YOUNG Svetovanje, d.o.o.	Slovenia	Dunajska cesta 111, 1000 Ljubljana, Slovenia
489	EMEIA	South Africa	Cova Advisory and Associates Proprietary Limited	South Africa	5 Milnerton Street, Kyalami Estate, 1684, South Africa
490	EMEIA	South Africa	Ernst and Young Advisory Services Proprietary Limited	South Africa	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa
491	EMEIA	South Africa	Ernst and Young Incorporated	South Africa	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa
492	EMEIA	Spain	ATD AUDITORES SECTOR PÚBLICO, S.L.U	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
493	EMEIA	Spain	Client Solutions SLU	Spain	Avinguda Via Augusta, 15 Piso 9, Puerta 13, 08172 Sant Cugat del Vallès, BARCELONA, Spain
494	EMEIA	Spain	Ernst & Young Abogados, S.L.P.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
495	EMEIA	Spain	Ernst & Young España, S.A.U.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
496	EMEIA	Spain	Ernst & Young Servicios Corporativos, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
497	EMEIA	Spain	Ernst & Young, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
498	EMEIA	Spain	EY TRANSFORMA SERVICIOS DE CONSULTORÍA, S.L.	Spain	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain
499	EMEIA	Sweden	Ernst & Young AB	Sweden	Hamngatan 26, P.O. Box 7850, 11147, Stockholm, Sweden
500	EMEIA	Sweden	Ernst & Young Corporate Finance AB	Sweden	Hamngatan 26, P.O. Box 7850, 11147, Stockholm, Sweden
501	EMEIA	Sweden	EY Law AB	Sweden	Hamngatan 26, P.O. Box 3455, 11147, Stockholm, Sweden
502	EMEIA	Switzerland	Ernst & Young AG	Liechtenstein	Marktgass 21, Vaduz, 9490 , Liechtenstein

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
503	EMEIA	Switzerland	Ernst & Young AG	Switzerland	Aeschengraben 27, 4051, Basel, Switzerland
504	EMEIA	Switzerland	ifb International AG	Switzerland	Thurgauerstrasse 54, 8050, Zurich, Switzerland
505	EMEIA	Syrian Arab Republic	Husrieh & Associates - Ernst & Young LLC	Syrian Arab Republic	5th Floor, Rouya Building 4, 8th Gate, Yafoor Area, Damascus, P.O. BOX 30595,
506	EMEIA	Tanzania, United Republic of	Ernst & Young	Tanzania, United Republic	Ernst & Young EY House Plot No. 162/1, Mzingwa Way, P.O. Box 2475, Oysterbay, Dar
507	EMEIA	Tunisia	AMC Ernst & Young	Tunisia	EY Building, Boulevard de la Terre, Centre Urbain Nord, Tunis, 1003, Tunisia
508	EMEIA	Turkey	Bey Serbest Muhasebeci Mali Musavirlik A.S.	Turkey	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariyer/Istanbul,
509	EMEIA	Turkey	Ernst & Young Kurumsal Finansman Danismanlik A.S.	Turkey	Maslak Mahallesi Eski Buyukdere Caddesi, No:27, Daire:58-60 Kat:4-5 ,
510	EMEIA	Turkey	Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.	Turkey	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 54-57-59, Kat: 2-3-4,
511	EMEIA	Turkey	Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.	Turkey	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 52-53-56, Kat: 1-3,
512	EMEIA	Uganda	Ernst & Young	Uganda	Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215,
513	EMEIA	Ukraine	Ernst & Young Audit Services LLC	Ukraine	Khreschatyk Street, 19A, Kyiv, 01001, Ukraine
514	EMEIA	Ukraine	Ernst & Young LLC	Ukraine	Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine
515	EMEIA	Ukraine	EY Legal Services LLC	Ukraine	Khreshchatyk Street. 19A, KYIV , 01001, Ukraine
516	EMEIA	Ukraine	Limited Liability Company EY Ukraine Digital	Ukraine	19-A, Khreshchatyk Street, Kyiv, 01001, Ukraine
517	EMEIA	United Arab Emirates	Ernst & Young Corporate Finance Limited	United Arab Emirates	Ground Floor, ICD Brookfield Place, Dubai International Financial Centre, Dubai, P.O.
518	EMEIA	United Arab Emirates	EY Consulting LLC	United Arab Emirates	Ground Floor, ICD Brookfield Place, Al Mustaqbal Street, Dubai International
519	EMEIA	United Arab Emirates	EY Consulting LLC (Abu Dhabi Branch)	United Arab Emirates	
520	EMEIA	United Arab Emirates	EY Law LLP	United Arab Emirates	Ground Floor, ICD Brookfield Place, Dubai International Financial Centre, Dubai, P.O.
521	EMEIA	United Kingdom	Digital Detox Ltd	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
522	EMEIA	United Kingdom	Digital Detox Ventures Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
523	EMEIA	United Kingdom	Ernst & Young Limited	South Africa	Unit G05, Century Gate Office Park, cnr. Bosmansdam Road & Century Way, Century
524	EMEIA	United Kingdom	Ernst & Young LLP	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom

EY Member Firms and Affiliates at 02 January 2023 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Jurisdiction of Incorporation	Registered Office address
525	EMEIA	United Kingdom	EY Frank Hirth Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
526	EMEIA	United Kingdom	EY Incentives Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
527	EMEIA	United Kingdom	EY Professional Services Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
528	EMEIA	United Kingdom	EY-Seren Limited	United Kingdom	1 More London Place, London, SE1 2AF, United Kingdom
529	EMEIA	Uzbekistan	Ernst & Young Valuation LLC	Uzbekistan	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent,
530	EMEIA	Uzbekistan	Foreign Enterprise Audit Company «Ernst & Young» LLC	Uzbekistan	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent,
531	EMEIA	Uzbekistan	Joint Venture "ERNST AND YOUNG ADVISORY" Limited Liability Company	Uzbekistan	Mustaqillik Prospect, 75, Tashkent, 100000, Uzbekistan
532	EMEIA	Zambia	EY Advisory Services Limited	Zambia	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, PO BOX 35483, Zambia
533	EMEIA	Zambia	EY Zambia	Zambia	Plot 354437, EY Place, Alick Nkhata Road, Lusaka, PO BOX 35483, Zambia
534	EMEIA	Zimbabwe	Ernst & Young	Zimbabwe	Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O.
535	EMEIA	Zimbabwe	Ernst & Young Advisory Services (Private) Limited	Zimbabwe	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare P.O. Box
536	EMEIA	Zimbabwe	Ernst & Young Associates (Pvt) Ltd	Zimbabwe	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare,
537	Global	Global	Ifb Americas, Inc. US	United States	
538	Global	EMEIA	Ifb Canada Management Consulting Inc.	Canada	1900-1040 West Georgia Street, Vancouver BC V6E 4H3, Canada
539	Global	Global	Ifb International USA, LLC	United States	
540	Global	Global	Ifb Services North America, Inc.	United States	