

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
1	Americas	Argentina	Pistrelli, Henry Martin y Asociados S.R.L.	25 de Mayo 487, Cdad. Autónoma de Buenos Aires, C1002ABI, Argentina	Argentina
2	Americas	Bahamas	Ernst & Young	One Montague Place, East Bay Street, Third Floor, Nassau, P.O. BOX N-3231, Bahamas	Bahamas
3	Americas	Bahamas	Ernst & Young Ltd	c/o Delaney Corp., PO Box CB-13007, Nassau, Bahamas	Bahamas
4	Americas	Bahamas	EY Bahamas Ltd	c/o Delaney Corp., PO Box CB-13007, Nassau, Bahamas	Bahamas
5	Americas	Barbados	Ernst & Young	"One Welches", Welches, St. Thomas, BB22025, Barbados	Barbados
6	Americas	Barbados	Ernst & Young Professional Services Limited	5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago	Trinidad and Tobago
7	Americas	Barbados	Ernst & Young Professional Services Limited	"One Welches", St. Thomas, Welches, Barbados	Barbados
8	Americas	Barbados	Ernst & Young Services Ltd	"One Welches", Welches, St. Thomas, BB22025, Barbados	Barbados
9	Americas	Barbados	EY Corporate Services Ltd	"One Welches", St. Thomas, Welches, Barbados	Barbados
10	Americas	Barbados	EY Management Ltd	"One Welches", Welches, St. Thomas, BB22025, Barbados	Barbados
11	Americas	Bermuda	Ernst & Young Ltd	Clarendon House, 2 Church Street, Hamilton, HM11, Bermuda	Bermuda
12	Americas	Bermuda	EY Bermuda Ltd.	Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda	Bermuda
13	Americas	Bolivia	Ernst & Young (Auditoria y Asesoría) Ltda.	Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia	Bolivia
14	Americas	Brazil	A.J. Galdeano Consultoria Contábil e Empresarial Ltda	City of São Paulo, state of São Paulo, Brazil,, in Rua Leôncio de Carvalho, 306, conl. 32, parte, Paraíso, ZIP CODE	Brazil
15	Americas	Brazil	Ernst & Young Assessoria Empresarial Ltda.	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, Praia de Botafogo, nº 370, 8º andar,	Brazil
16	Americas	Brazil	Ernst & Young Auditores Independentes S.S.	Botafogo, Rio de Janeiro, RJ, EP 22250-040, Brazil	Brazil
17	Americas	Brazil	Ernst & Young Serviços Atuariais S.S.	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, Praia de Botafogo, nº 370, 8º andar,	Brazil
18	Americas	Brazil	Ernst & Young Serviços Tributários S/S	Botafogo, Rio de Janeiro, RJ, EP 22250-040, Brazil	Brazil
19	Americas	Brazil	Ernst & Young Serviços Tributários SP Ltda.	Avenida Maria Coelho Aguiar, nº 215, 4º andar, bloco B (parte), Jardim São Luis, São Paulo, SP, CEP 05804-900, Brazil	Brazil
20	Americas	British Virgin Islands	Ernst & Young Ltd.	Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola, PO BOX 173, British Virgin Islands	British Virgin Islands
21	Americas	Canada	Ernst & Young Advisory Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
22	Americas	Canada	Ernst & Young Corporate Finance (Canada) Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
23	Americas	Canada	Ernst & Young Electronic Publishing Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
24	Americas	Canada	Ernst & Young Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
25	Americas	Canada	Ernst & Young LLP	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
26	Americas	Canada	Ernst & Young Orenda Corporate Finance Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
27	Americas	Canada	Ernst & Young Real Estate Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada

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	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
28	Americas	Canada	EY Law LLP	EY Tower, 100 Adelaide Street West, PO Box 2, Toronto ON M5H 0B3, Canada	Canada
29	Americas	Canada	EY Technology Services Inc.	100 Adelaide St. W., P. O. Box 1, Toronto ON M5H 0B3, Canada	Canada
30	Americas	Cayman Islands	Ernst & Young Ltd.	Ugland House, Grand Cayman, KY1-1104, PO BOX 309, Cayman Islands	Cayman Islands
31	Americas	Cayman Islands	EY Cayman Ltd.	PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
32	Americas	Cayman Islands	EY Innovation Ltd.	PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
33	Americas	Chile	EY Consulting SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile	Chile
34	Americas	Chile	EY Servicios de Capacitación SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile	Chile
35	Americas	Chile	EY Servicios Profesionales de Auditoría y Asesorías SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, Chile	Chile
36	Americas	Colombia	Ernst & Young Audit S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
37	Americas	Colombia	Ernst & Young S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
38	Americas	Colombia	Marques y Uriza S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, Colombia	Colombia
39	Americas	Costa Rica	BTH SSC Sociedad Anonima	Centro Empresarial Forum 1, Edificio D Primer Piso, Pozos de Santa Ana, San Jose, Costa Rica	Costa Rica
40	Americas	Costa Rica	Ernst & Young S.A.	Edificio Meridiano, 2 Piso, Guachipelin, Escaze, San Jose, Costa Rica	Costa Rica
41	Americas	Costa Rica	EY LAW, S.A.	San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One, Fifth Floor, Office	Costa Rica
42	Americas	Costa Rica	Integra Notariado Sociedad Anonima	San Jose-Escazu, District San Rafael, El Cedral Business Center, Integra Legal Building, Tower One, Fifth Floor, Office	Costa Rica
43	Americas	Curacao	Ernst & Young Accountants	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
44	Americas	Curacao	Ernst & Young Advisory	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
45	Americas	Curacao	Ernst & Young Tax Advisors	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
46	Americas	Dominican Republic	Ernst & Young Servicios Contables RL, S.A.	Ave. Pedro Henriquez, Urena No. 138, Torre Empresarial Reyna II, Suite 900, Ens. La Esperilla, Santo Domingo,	Dominican Republic
47	Americas	Dominican Republic	ERNST & YOUNG, S.R.L.	Pedro Henriquez Urena N° 138, Torre Empresarial Reyna II, Suite 900, Piso 9,, Santo Domingo de Guzman, Distrito	Dominican Republic
48	Americas	Ecuador	Ernst & Young Ecuador E&Y Cia. Ltda.	Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador	Ecuador
49	Americas	Ecuador	EY Accounting & Reporting EYA&R Cia Ltda	Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador	Ecuador
50	Americas	Ecuador	EY Addvalue Asesores Cia. Ltda.	Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, Ecuador	Ecuador
51	Americas	El Salvador	E&Y El Salvador, S.A. de C.V.	Torre Futura, Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San Salvador, El Salvador	El Salvador
52	Americas	El Salvador	Ernst & Young, S.A.	Torre Futura, Complejo World Trade Center, 87 Ave. Nte y Calle El Mirador, Local 11-05 San Salvador, El Salvador	El Salvador
53	Americas	El Salvador	EYCA SERVICIOS INTEGRALES DE ASESORIA, SOCIEDAD ANONIMA DE CAPITAL VARIABLE	Torre Futura World Trade Center 11-05, San Salvador, El Salvador	El Salvador
54	Americas	Guatemala	Ernst & Young, Sociedad Anonima	5av. 5-55 Zona 14, Europlaza World Business Center, Torre III Of. 1103, 1104, Guatemala	Guatemala

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55	Americas	Guatemala	Integra Legal Sociedad Anonima	Diagonal 6 12-42, zona 10 , Design Center Torre 2 , oficina, 1001, Guatemala	Guatemala
56	Americas	Honduras	Ernst & Young Honduras, de R.L. de C.V	Edificio Meva, Floor 2 # 2001, Barrio Los Andes, Calle 8, Avenida 14 N.O, San Pedro Sula, Honduras	Honduras
57	Americas	Israel	Ernst & Young (Israel) Ltd	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
58	Americas	Israel	Kost Forer Gabbay & Kasierer	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
59	Americas	Jamaica	Ernst & Young Chartered Accountants	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
60	Americas	Jamaica	Ernst & Young Services Limited	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
61	Americas	Mexico	EYMX ASESORIA Y CONSULTORIA ESPECIALIZADA, S.A. DE C.V.	Ejercito Nacional "Torre paseo", 843b, piso 4, Granada , Miguel Hidalgo, Mexico	Mexico
62	Americas	Mexico	MANCERA, S.C.	Antara Polanco, Av. Ejercito Nacional # 843-B Piso 4, Colonia Granada, D.F., 11520, Mexico City	Mexico
63	Americas	N/A	Caribbean Professional Services Limited	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
64	Americas	Nicaragua	Ernst & Young Nicaragua, S.A.	Centro BAC, 3 Piso, Km 4, 5 Carretera a Masaya, Managua, Nicaragua	Nicaragua
65	Americas	Panama	E&Y Central America, Inc.	Plaza Credicorp Bank, Piso 26, Avenida Nicanor de Obarrio, Calle 50, 50, Panama	Panama
66	Americas	Panama	Ernst & Young Limited Corp.	Office One Building, Penthouse, 50th Street and 58th Street Obarrio, Panama	Panama
67	Americas	Paraguay	Ernst & Young Paraguay - Auditores y Asesores de Negocios	Avda. Mcal. Lopez 3794 y Cruz del Chaco, Edificio Citicenter, 6th. Floor, Villa Morra, Asunción, Paraguay	Paraguay
68	Americas	Peru	Ernst & Young Asesores Empresariales Sociedad Civil de Responsabilidad Limitada	Avenida Víctor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
69	Americas	Peru	Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada	Avenida Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
70	Americas	Peru	Ernst & Young Outsourcing S. Civil de R. L.	Av. Victor Andres Belaunde 171, San Isidro, Lima 27, Peru	Peru
71	Americas	Peru	Paredes, Burga & Asociados Sociedad Civil De Responsabilidad Limitada	Av. Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
72	Americas	Saint Lucia	Ernst & Young	Cnr. Brazil & Mongiraud Streets, Castries, Saint Lucia	Saint Lucia
73	Americas	Saint Lucia	Ernst & Young Services Limited	2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia	Saint Lucia
74	Americas	Suriname	Ernst & Young Suriname	Prins Hendrikstraat 49, Paramaribo, Suriname	Suriname
75	Americas	Trinidad and Tobago	Ernst & Young	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
76	Americas	Trinidad and Tobago	Ernst & Young Services Inc.	62 Hadfield and Cross Streets, Georgetown, Guyana	Guyana
77	Americas	Trinidad and Tobago	Ernst & Young Services Ltd	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
78	Americas	United States	Ernst & Young Capital Advisors, LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
79	Americas	United States	Ernst & Young CertifyPoint LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
80	Americas	United States	Ernst & Young Infrastructure Advisors, LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
81	Americas	United States	Ernst & Young Investment Advisers LLP	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States

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82	Americas	United States	Ernst & Young LLP	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
83	Americas	United States	Ernst & Young Product Sales LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
84	Americas	United States	Ernst & Young Puerto Rico LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
85	Americas	United States	Ernst & Young Real Estate Services Company LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
86	Americas	United States	EY Government Services LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
87	Americas	United States	EY Turnaround Management Services LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
88	Americas	United States	EY Unclaimed Property Services LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
89	Americas	Uruguay	Ernst & Young Uruguay Sociedad Civil	Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303, Montevideo, 11100, Uruguay	Uruguay
90	Americas	Venezuela, Bolivarian Republic of	MDL Barbados Inc	Suite 130, The Savannah Business Center, Hastings, Christ Church, Barbados	Barbados
91	Americas	Venezuela, Bolivarian Republic of	Mendoza, Delgado, Labrador & Asociados	Av. Francisco de Miranda, Centro Lido, Torre A, Piso 13, Ofic. 131-A, El Rosal, Caracas, Estado Miranda, 1060.	Venezuela, Bolivarian Republic of
92	Asia-Pacific	Australia	Articulate Consulting Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
93	Asia-Pacific	Australia	Ernst & Young	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
94	Asia-Pacific	Australia	Ernst & Young ABC Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
95	Asia-Pacific	Australia	Ernst & Young Australia Operations Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
96	Asia-Pacific	Australia	Ernst & Young Australia Operations Pty Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
97	Asia-Pacific	Australia	Ernst & Young Law Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
98	Asia-Pacific	Australia	Ernst & Young Real Estate Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
99	Asia-Pacific	Australia	Ernst & Young Transaction Advisory Services Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
100	Asia-Pacific	Australia	EY Business Solutions Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
101	Asia-Pacific	Australia	EY Community Impact Services Pty Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
102	Asia-Pacific	Australia	EY Customer Solutions Pty Limited	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
103	Asia-Pacific	Australia	EY Digital Pty Limited	200 George Street, Sydney NSW 2000, Australia	Australia
104	Asia-Pacific	Australia	EY Enterprise Solutions Pty Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
105	Asia-Pacific	Australia	EY Identity Pty Ltd	Ernst & Young., Level 34, 200 George St., Sydney NSW 2000, Australia	Australia
106	Asia-Pacific	Australia	Information Management Careers Pty Ltd	Ernst & Young Centre, 200 George Street, Sydney, Australia	Australia
107	Asia-Pacific	China	Chen & Co. Law Firm	Room 1501-02, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong	Hong Kong
108	Asia-Pacific	China	Ernst & Young (China) Advisory Limited	Unit 07A, 35/F, The Center, 989 Chang Le Road, Shanghai, China	China

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109	Asia-Pacific	China	Ernst & Young (Shanghai) Certified Tax Agency Company Limited	Unit T 70, 49/F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, 200120, China	China
110	Asia-Pacific	China	Ernst & Young Hua Ming LLP	Units 01-12, Level 17, Ernst & Young Tower, Oriental Plaza, 1 East Changan Avenue, Dongcheng District, Beijing, China	China
111	Asia-Pacific	China	Ernst & Young Mongolia Audit LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar, Mongolia	Mongolia
112	Asia-Pacific	China	EY Academy (Shanghai) Limited	Unit 43T10, No. 100 Century Avenue, Pudong, Shanghai, China	China
113	Asia-Pacific	China	EY Chen & Co Law Firm	51F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, China	China
114	Asia-Pacific	China	EY Parthenon (Shanghai) Advisory Limited	Room 307, 698 Yongjia Road, Xuhui District, Shanghai, China	China
115	Asia-Pacific	China	EY Zhong Heng Construction Cost Consultancy Co., Ltd 安永中恒工程造价咨询有限公司	Room 11205, 11206, Floor 12, No 1, Building C, Gate of the City, Tangyan Road South, Gaoxin District, Xi'an, China	China
116	Asia-Pacific	China	Shanghai Zhi Xin Assets Appraisal Co., Limited	No. 237, West Jiefang Road, Nanqiao, Fengxian District, Shanghai, China	China
117	Asia-Pacific	Fiji	Ernst & Young	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
118	Asia-Pacific	Fiji	Ernst & Young (Advisory) Fiji Limited	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
119	Asia-Pacific	Guam	Ernst & Young LLP	231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam	Guam
120	Asia-Pacific	Hong Kong	Ernst & Young	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
121	Asia-Pacific	Hong Kong	Ernst & Young Advisory Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
122	Asia-Pacific	Hong Kong	Ernst & Young Company Secretarial Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
123	Asia-Pacific	Hong Kong	Ernst & Young Tax Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
124	Asia-Pacific	Hong Kong	Ernst & Young Transactions Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
125	Asia-Pacific	Hong Kong	LC Lawyers LLP	1501-02, 15th floor, CITIC Tower, 1 Tim Mei Avenue, Central, Hong Kong	Hong Kong
126	Asia-Pacific	Hong Kong	MTel Solutions Limited	Room 02, 31/F, Paul Y. Centre, 51 Hung To Road, Kwun Tong, Hong Kong	Hong Kong
127	Asia-Pacific	Hong Kong	Mtel Solutions Taiwan	Room 1, 5/F., No. 420 Section 1 Keelung Road, Xinyi District, Taipei, Taiwan	Taiwan
128	Asia-Pacific	Hong Kong	Mtel Technology (Guangzhou) Limited	B02-1, Room 507, No. 2, Shuiyin Road, Yuexiu District, Guangzhou, Guangdong Province, PRC, China	China
129	Asia-Pacific	Indonesia	Kantor Akuntan Publik Purwantono, Sungkoro & Surja	Indonesia Stock Exchange Building, Tower II, 7th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia	Indonesia
130	Asia-Pacific	Indonesia	Perserikatan Perdata Purwantono, Suherman, Surja Consult	Indonesia Stock Exchange Building, Tower I, 14th Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia	Indonesia
131	Asia-Pacific	Indonesia	PT Ekasurya Yasa Consult	Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta Selatan, Jakarta, KAV 52-53, Indonesia	Indonesia
132	Asia-Pacific	Indonesia	PT Ernst & Young Indonesia	Indonesia Stock Exchange Building, Tower 1, 13 Floor, Jl. Jend Sudirman Kav. 52-53, Jakarta, 12190, Indonesia	Indonesia
133	Asia-Pacific	Korea, Republic of	Ernst & Young Advisory, Inc.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, Korea, Republic of	Korea, Republic of
134	Asia-Pacific	Korea, Republic of	Ernst & Young Han Young	Taeyoung Building 4-8 Floor, 111, Yeoidgongwonro, Youngdeungpo-gu, Seoul, Korea, Republic of	Korea, Republic of
135	Asia-Pacific	Korea, Republic of	Ernst & Young Korea Solutions, Ltd.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, Korea, Republic of	Korea, Republic of

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136	Asia-Pacific	Korea, Republic of	EY Consulting Inc.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, Korea, Republic of	Korea, Republic of
137	Asia-Pacific	Korea, Republic of	EY Parthenon, Ltd.	111 Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, Korea, Republic of	Korea, Republic of
138	Asia-Pacific	Korea, Republic of	Han Young Tax Corporation	111 Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
139	Asia-Pacific	Macao	E & Y Comercial Offshore De Macau Limitada	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
140	Asia-Pacific	Macao	E & Y Macau Limitada	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
141	Asia-Pacific	Macao	Ernst & Young Auditores	21/F, 39 , Avenida de Almeida Ribeiro, Macao	Macao
142	Asia-Pacific	Malaysia	Ernst & Young	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
143	Asia-Pacific	Malaysia	Ernst & Young Advisory Services Sdn Bhd	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
144	Asia-Pacific	Malaysia	Ernst & Young Tax Consultants Sdn Bhd	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
145	Asia-Pacific	Malaysia	Ernst & Young Trust Ltd	Lot 1, 1st Floor, Wisma Siamloh, Jalan Kemajuan, 87007 Federal Territory of Labuan, Malaysia	Malaysia
146	Asia-Pacific	Malaysia	EY Brightree Sdn. Bhd.	802, 8th Floor, Block C , Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
147	Asia-Pacific	Malaysia	EY Identity Asia Sdn Bhd	9G Jalan Industri PBP 3/2, , Taman Industri, Pusat Bandar Puchong, , 47100 Puchong, Selangor Darul Ehsan, Malaysia	Malaysia
148	Asia-Pacific	Malaysia	EY Identity Sdn Bhd	9G Jalan Industri PBP 3/2, , Taman Industri, Pusat Bandar Puchong, , 47100 Puchong, Selangor Darul Ehsan, Malaysia	Malaysia
149	Asia-Pacific	Malaysia	Hanafiah Raslan & Mohamad	Level 23A Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
150	Asia-Pacific	Mongolia	Ernst & Young TMZ LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar, Mongolia	Mongolia
151	Asia-Pacific	Myanmar	EY UTW ADVISORY LIMITED	Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan Township,	Myanmar
152	Asia-Pacific	Myanmar	UTW (Myanmar) Limited	Classic Strand Condo, No. 693/701, Room (10-A) and (10-B), 10th Floor, Merchant Road, Pabedan Township,	Myanmar
153	Asia-Pacific	New Zealand	Ernst & Young	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart , Auckland , 1010, New Zealand	New Zealand
154	Asia-Pacific	New Zealand	Ernst & Young Limited	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
155	Asia-Pacific	New Zealand	Ernst & Young Tahi Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
156	Asia-Pacific	New Zealand	Ernst & Young Transaction Advisory Services Ltd	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
157	Asia-Pacific	New Zealand	EY Business Solutions (New Zealand) Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
158	Asia-Pacific	New Zealand	EY Community Impact Services Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
159	Asia-Pacific	New Zealand	EY Law Limited	Level 9, Ernst & Young Building , 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
160	Asia-Pacific	Northern Mariana Islands	Ernst & Young (CNMI), Inc.	Suite 209 Oleai Business Center, P.O. Box 503198, Saipan, MP 96950	Northern Mariana Islands
161	Asia-Pacific	Papua New Guinea	Ernst & Young	C/- Blake Dawson Lawyers, Level 4, Mogoru Moto Building, Champion Parade, Port Moresby, Papua New Guinea	Papua New Guinea
162	Asia-Pacific	Philippines	SyCip Gorres Velayo & Co.	SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines	Philippines

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
163	Asia-Pacific	Singapore	Atlas Asia Law Corporation	10 Collyer Quay , #39-05/05 Ocean Financial Centre , 049315, Singapore	Singapore
164	Asia-Pacific	Singapore	Ernst & Young	Room 408B, 4th Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan , BS8811. Brunei Darussalam	Brunei Darussalam
165	Asia-Pacific	Singapore	Ernst & Young Advisory Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore
166	Asia-Pacific	Singapore	Ernst & Young Corporate Finance Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore
167	Asia-Pacific	Singapore	Ernst & Young LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
168	Asia-Pacific	Singapore	Ernst & Young Solutions LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
169	Asia-Pacific	Singapore	EY Corporate Advisors Pte. Ltd	1 Raffles Quay, #18-01, Singapore, 048583, Singapore	Singapore
170	Asia-Pacific	Singapore	EY Digital Pte. Ltd.	41 Duxton Hill, #02-01, 089619, Singapore	Singapore
171	Asia-Pacific	Singapore	Parthenon India Private Limited	1011-1015, Rhea Chambers, 213 Free Press Road, Nariman Point, Mumbai, Maharashtra. 400021. India	India
172	Asia-Pacific	Singapore	The Parthenon Group, Singapore, PTE, LTD	1 Raffles Quay, #18-01, Singapore, 048583, Singapore	Singapore
173	Asia-Pacific	Sri Lanka	Ernst & Young	Ashrafee Building, 2nd Floor, P.O.Box 2064, Chandhane Magu , 1/44, Maldives	Maldives
174	Asia-Pacific	Sri Lanka	Ernst & Young	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
175	Asia-Pacific	Sri Lanka	Ernst & Young Advisory Services (Pvt) Limited	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
176	Asia-Pacific	Sri Lanka	Ernst & Young Transaction Advisory Services (Pvt) Ltd	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
177	Asia-Pacific	Taiwan	Ernst & Young	9th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, Taipei City.	Taiwan
178	Asia-Pacific	Taiwan	EY Advisory Services Inc.	7F , No. 156, Min Sheng E. Road, Sect. 3, Taipei, ROC, Taiwan	Taiwan
179	Asia-Pacific	Taiwan	EY Attorneys-At-Law	6F-5, No. 171, Songde Rd., Sinyi District, Taipei, Taiwan	Taiwan
180	Asia-Pacific	Taiwan	EY Business Advisory Services Inc.	11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, Taipei City.	Taiwan
181	Asia-Pacific	Taiwan	EY Management Services Inc.	4th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, Taipei City.	Taiwan
182	Asia-Pacific	Taiwan	EY Transaction Advisory Services Inc.	11th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, Taipei City.	Taiwan
183	Asia-Pacific	Thailand	EY ACS Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
184	Asia-Pacific	Thailand	EY Corporate Advisory Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
185	Asia-Pacific	Thailand	EY Corporate Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
186	Asia-Pacific	Thailand	EY Office Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
187	Asia-Pacific	Vietnam	Ernst & Young (Cambodia) Ltd	5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chev Chumneah, Khan Daun Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao,PDR, Lao People's Democratic Republic	Cambodia
188	Asia-Pacific	Vietnam	Ernst & Young Lao Limited	Level 28, Unit 2, Bitexco Financial Tower, 2 Hai Trieu Street, Ben Nghe Ward , District 1, Ho Chi Minh City, Vietnam	Lao People's Democratic Republic
189	Asia-Pacific	Vietnam	Ernst & Young Law Vietnam Limited Liability Company	Level 28, Unit 2, Bitexco Financial Tower, 2 Hai Trieu Street, Ben Nghe Ward , District 1, Ho Chi Minh City, Vietnam	Vietnam

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
190	Asia-Pacific	Vietnam	Ernst & Young Vietnam Limited	Bitexco Financial Tower, 28th Floor, 2 Hai Trieu Street, District 1, Ho Chi Minh city, Vietnam	Vietnam
191	Asia-Pacific	Vietnam	EY Consulting Vietnam Limited	8th floor, Corner Stone, 16 Phan Chu Trinh, , Phan Chu Trinh Ward, , Hoan Kiem District. Ha Noi. Vietnam	Vietnam
192	Asia-Pacific	Vietnam	EY Vietnam Cybersecurity Services Company Limited	No. 2, Hai Trieu Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam	Vietnam
193	EMEIA	Albania	"Ernst & Young Albania" sh.p.k.	Rr. "Ibrahim Rugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania	Albania
194	EMEIA	Armenia	Ernst & Young CJSC	1 Northern Avenue, Office 27 , Yerevan , 0001, Armenia	Armenia
195	EMEIA	Austria	Contrast Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
196	EMEIA	Austria	Dr. Hock Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
197	EMEIA	Austria	Ernst & Young Advisory Services GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
198	EMEIA	Austria	Ernst & Young Corporate Finance GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
199	EMEIA	Austria	Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
200	EMEIA	Austria	Ernst & Young Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
201	EMEIA	Austria	Ernst & Young Wirtschaftspruefungsgesellschaft mbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
202	EMEIA	Azerbaijan	Ernst & Young Holdings (CIS) B.V.	153 Neftchilar avenue, Port Baku Towers Business Centre, South Tower (block A), 9th floor. Baku. AZ1010. Azerbaijan	Azerbaijan
203	EMEIA	Bahrain	Ernst & Young	P.O. Box 140, 10th Floor, East Tower, World Trade Center, Manama, Bahrain	Bahrain
204	EMEIA	Bahrain	Ernst & Young	P.O. Box 164, Burj Al Gassar, 24th Floor, Majlis Al Taawon Street, West Bay, Doha, Qatar	Qatar
205	EMEIA	Bahrain	Ernst & Young	Al Mansoor Area, Al Ameerat Street, Erbil, Iraq	Iraq
206	EMEIA	Bahrain	Ernst & Young - Middle East	P.O. Box 140, 10th Floor, East Tower, World Trade Center, Manama, Bahrain	Bahrain
207	EMEIA	Bahrain	Ernst & Young - Middle East	P.O Box 30595, 5 Shafiee Street, Opposite Akram Mosque, Villat Sharqieh-Mazzeh, Damascus. Syrian Arab Republic	Syrian Arab Republic
208	EMEIA	Bahrain	Ernst & Young Consulting W.L.L.	P.O. Box 140, 10th Floor, East Tower, World Trade Center, Manama, Bahrain	Bahrain
209	EMEIA	Bahrain	Ernst & Young Corporate Finance W.L.L.	P.O. Box 140, 10th Floor, East Tower, World Trade Center, Manama, Bahrain	Bahrain
210	EMEIA	Bahrain	Ernst & Young for Systems and Programming W.L.L.	Riyadh, Olaya District, Olaya Main Road, P.O. Box 18366, 11415, Saudi Arabia	Saudi Arabia
211	EMEIA	Bahrain	Ernst & Young for Systems and Programming W.L.L.	P.O. Box 140, 10th Floor, East Tower, World Trade Center, Manama, Bahrain	Bahrain
212	EMEIA	Bahrain	Ernst & Young Middle East	P O Box 136, Abu Dhabi, United Arab Emirates	United Arab Emirates
213	EMEIA	Bahrain	Ernst & Young Middle East	Level 28, Al Attar Business Tower, Sheikh Zayed Road, Dubai, P.O. BOX 9267. United Arab Emirates	United Arab Emirates
214	EMEIA	Bahrain	Ernst & Young Training W.L.L.	10th Floor, East Tower, P.O. Box 140, World Trade Center, Manama, Bahrain	Bahrain
215	EMEIA	Bahrain	EY Consulting L.L.C.	28th Floor, Al Saqr Business Tower, Sheikh Zayed Road, Dubai, P.O.BOX 9267. United Arab Emirates	United Arab Emirates
216	EMEIA	Bangladesh	A. Qasem & Co.	A. Qasem & Co., Chartered Accountants, Gulshan Pink City, Suites #01-03 (Level 7). Plot #15. Road # 103. Gulshan	Bangladesh

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	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
217	EMEIA	Belarus	Ernst & Young Digital Limited Liability Company	51A, 15th floor, Klary Tsetkin st., Minsk, 220004, Belarus	Belarus
218	EMEIA	Belarus	Ernst & Young Legal Services LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
219	EMEIA	Belarus	Ernst & Young LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
220	EMEIA	Belgium	Ernst & Young Accountancy & Tax Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
221	EMEIA	Belgium	Ernst & Young Accountants CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
222	EMEIA	Belgium	Ernst & Young Advisory Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
223	EMEIA	Belgium	Ernst & Young Assurance Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
224	EMEIA	Belgium	Ernst & Young Bedrijfsrevisoren CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
225	EMEIA	Belgium	Ernst & Young Fiduciaire CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
226	EMEIA	Belgium	Ernst & Young Representation CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
227	EMEIA	Belgium	Ernst & Young Special Business Services CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
228	EMEIA	Belgium	Ernst & Young Tax Consultants CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
229	EMEIA	Belgium	EY Cogniservices NV	De Kleetlaan 2, 1831 Diegem, Belgium	Belgium
230	EMEIA	Belgium	EY Solutions CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
231	EMEIA	Belgium	EY VODW CVBA	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
232	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo	Fra Andela Zvizdovica 1, Sarajevo, Bosnia and Herzegovina, 71 000, Bosnia and Herzegovina	Bosnia and Herzegovina
233	EMEIA	Botswana	Ernst & Young	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana	Botswana
234	EMEIA	Botswana	Ernst & Young Advisory Services (Pty) Limited	Plot 134, Independence Avenue, Times Square, Gaborone, Botswana	Botswana
235	EMEIA	Botswana	Ernst & Young Management Services (Pty) Ltd	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, Botswana	Botswana
236	EMEIA	Bulgaria	"Ernst & Young" Law Partnership	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
237	EMEIA	Bulgaria	Ernst & Young Audit OOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
238	EMEIA	Bulgaria	Ernst & Young Bulgaria EOOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
239	EMEIA	Cameroon	ECA - Ernst & Young Cameroon S.A	ECA - Ernst & Young , BP 3340, Douala, Cameroon	Cameroon
240	EMEIA	Cameroon	Ernst & Young Cameroon Sarl	1602 Bd de la Liberte, Douala, Cameroon	Cameroon
241	EMEIA	Chad	Cabinet Henri Ernst & Young Tchad	Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad	Chad
242	EMEIA	Chad	Ernst & Young Tchad Juridique et Fiscal S.A.	Avenue Ngarta Tombalbaye, B.P. 324 N'djamena, Chad	Chad
243	EMEIA	Congo	Ernst & Young SA	Immeuble CFAO, Boulevard Denis Sassou Nguesso , BP 84, RCCM Brazzaville, Brazzaville. NO 01 B 2892, Congo	Congo

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
244	EMEIA	Congo	FFA Juridique & Fiscale SA	Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo	Congo
245	EMEIA	Congo, The Democratic Republic of	Ernst & Young RDC Sarl	8225 Avenue Flambeau, 2ème etage Immeuble Modern Paradise, Kinshasa, Congo, The Democratic Republic of the	Congo, The Democratic Republic of the
246	EMEIA	Congo, The Democratic Republic of	EY Audit SARL	2eme Etage, Immeuble Modern Paradise, Avenue Flambeau, Gombe, Kinshasa, 8225, Congo, The Democratic Republic of the	Congo, The Democratic Republic of the
247	EMEIA	Croatia	Ernst & Young d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
248	EMEIA	Croatia	Ernst & Young Savjetovanje d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
249	EMEIA	Cyprus	Ernst & Young Cyprus Limited	6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus	Cyprus
250	EMEIA	Cyprus	Prountzos & Prountzos LLC	36, Agias Elenis Street, Galaxias Building, Block B, 6th floor, Office 602, Nicosia, 1061, Cyprus	Cyprus
251	EMEIA	Czech Republic	E & Y Valuations s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
252	EMEIA	Czech Republic	Ernst & Young Audit, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
253	EMEIA	Czech Republic	Ernst & Young, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
254	EMEIA	Czech Republic	Weinhold Legal, v.o.s. advokátní kancelář	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
255	EMEIA	Denmark	18/6 1992 Statsautoriseret Revisionsaktieselskab	Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark	Denmark
256	EMEIA	Denmark	Ernst & Young Godkendt Revisionspartnerselskab	Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark	Denmark
257	EMEIA	Denmark	EY Grønland Statsautoriseret Revisionsanpartsselskab	Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark	Denmark
258	EMEIA	Denmark	EY Net Source A/S	Osvald Helmuths Vej 4, Postboks 250, Frederiksberg, 2000 , Copenhagen, Denmark	Denmark
259	EMEIA	Egypt	Allied for Accounting and Auditing	Ring Road Zone , # 10 A Rama Tower , El Kattamaya, Egypt	Egypt
260	EMEIA	Egypt	Ernst & Young Corporate Finance	Ring Road Zone, # 10 A Rama Tower, El Kattamaya, Egypt	Egypt
261	EMEIA	Egypt	Ernst & Young E.E.Y (L.L.C)	Ring Road Zone, # 10 A Rama Tower , El Kattamaya, Egypt	Egypt
262	EMEIA	Estonia	Ernst & Young Baltic AS	Ravala 4, Tallinn, 10143, Estonia	Estonia
263	EMEIA	Finland	Ernst & Young Oy	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland	Finland
264	EMEIA	Finland	Julkispalvelut EY Oy	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland	Finland
265	EMEIA	France	Artois	1-2 Place des Saisons, Courbevoie , 92400, Paris La Defense 1, France	France
266	EMEIA	France	Audit Consulting Partners	145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria	Algeria
267	EMEIA	France	Auditex	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
268	EMEIA	France	Barbier Frinault & Associes	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
269	EMEIA	France	Ernst & Young Advisory	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
270	EMEIA	France	Ernst & Young Advisory Algérie	Algérien Business Center , Pin Maritime, El Mohammadia, Alger, Algeria	Algeria

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	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
271	EMEIA	France	Ernst & Young Atlantique	3, rue Emile Masson , 44000 Nantes, France	France
272	EMEIA	France	Ernst & Young Audit	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
273	EMEIA	France	Ernst & Young Audit Conseil & Associes - "E&Y A.C.A."	7 Rue de l'Industrie, Immeuble Le Mercator, Monaco	Monaco
274	EMEIA	France	Ernst & Young et Associes	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
275	EMEIA	France	Ernst & Young et Autres	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
276	EMEIA	France	Ernst & Young Société d'Avocats SELAS	1-2, , Place des Saisons - 92400 , Courbevoie, Paris La Défense 1, France	France
277	EMEIA	France	EY & Associés	1/2 Place des Saisons, Courbevoie , 92400, Paris La Defense 1, France	France
278	EMEIA	France	EY VENTURY Avocats	30/100 rue Albert Caquot, Espace Berlioz , 06410 Biot, France	France
279	EMEIA	France	Picarle et Associes	1-2, place des Saisons , 92400 Courbevoie , Paris La Défense 1, France	France
280	EMEIA	Gabon	Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Equatorial Guinea
281	EMEIA	Gabon	Ernst & Young	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon	Gabon
282	EMEIA	Gabon	FFA Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Equatorial Guinea
283	EMEIA	Gabon	FFA Juridique et Fiscale	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon	Gabon
284	EMEIA	Georgia	EY LLC	Kote Abkhazi Street 44, Tbilisi, 0105, Georgia	Georgia
285	EMEIA	Germany	Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
286	EMEIA	Germany	Ernst & Young Law GmbH Rechtsanwalts-gesellschaft Steuerberatungsgesellschaft	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
287	EMEIA	Germany	Ernst & Young Real Estate GmbH	Mergenthalerallee 3 - 5, 65760, Eschborn, Germany	Germany
288	EMEIA	Germany	Ernst & Young Retail Services GmbH	Mergenthalerallee 3-5, 65760, Eschborn, Germany	Germany
289	EMEIA	Germany	etventure GmbH	Ackerstraße 14/15,, 10115, Berlin, Germany	Germany
290	EMEIA	Germany	EY Business Services GmbH	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
291	EMEIA	Germany	EY Innovalue Management Advisors GmbH	Heimhuder Straße 69, 20148, Hamburg, Germany	Germany
292	EMEIA	Germany	EY-Parthenon GmbH	Neuer Zollhof 1, 40221, Düsseldorf, Germany	Germany
293	EMEIA	Ghana	Ernst & Young Advisory Services Limited	G15, White Avenue, Airport Residential Area, Airport, Accra, P. O. BOX KA 160, Ghana	Ghana
294	EMEIA	Ghana	Ernst & Young Chartered Accountants	G15, White Avenue, Airport Residential Area, Airport, Accra, KA 16009, Ghana	Ghana
295	EMEIA	Gibraltar	EY Limited	PO Box 191, Regal House, Queensway, Gibraltar	Gibraltar
296	EMEIA	Greece	Ernst & Young (Hellas) Certified Auditors Accountants SA	8B Chimarras Str., Maroussi , Athens, 15125, Greece	Greece
297	EMEIA	Greece	Ernst & Young Societe Anonyme for the Provision of Advisory Services	8B Chimarras Str., Maroussi , Athens, 15125, Greece	Greece

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	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
298	EMEIA	Greece	Platis - Anastasiadis & Partners Law Partnership	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
299	EMEIA	Guinea	FFA-Conseils	BP 1762, Conakry, Guinea	Guinea
300	EMEIA	Guinea	Fiduciaire France Afrique "FFA"	BP 1762, Conakry, Guinea	Guinea
301	EMEIA	Hungary	Ernst & Young Könyvvizsgáló Korlátolt Felelősségű Társaság	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
302	EMEIA	Hungary	Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
303	EMEIA	Hungary	Vámosi-Nagy Ernst and Young Ügyvédi Iroda	Vaci ut. 20, Budapest, 1132, Hungary	Hungary
304	EMEIA	Iceland	Ernst & Young ehf	Borgartún 30, 105, Reykjavik, Iceland	Iceland
305	EMEIA	India	Ernst & Young Advisory Services Bangladesh Limited	Gulshan Pink City, Level 7, Plot # 15, Road # 103, Suites # 6/A, Block- CEN (C) Gulshan Avenue, Dhaka 1212	Bangladesh
306	EMEIA	India	Ernst & Young Associates LLP	6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi, 110037	India
307	EMEIA	India	Ernst & Young LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
308	EMEIA	India	Ernst & Young Merchant Banking Services Private Limited	14th, The Ruby, 29 Senapati Bapat Marg, Dadar (W), Mumbai, 400028, India	India
309	EMEIA	India	EY Actuarial Services LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
310	EMEIA	India	EY Restructuring LLP	22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India	India
311	EMEIA	India	PDS Legal	14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India	India
312	EMEIA	India	S R B A & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
313	EMEIA	India	S R B C & Associates LLP	22nd Camac Street, Block B, 3rd Floor, West Bengal, India	India
314	EMEIA	India	S R B C & Co LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
315	EMEIA	India	S.R. Batliboi & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
316	EMEIA	India	S.R. Batliboi & Co. LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
317	EMEIA	India	S.V. Ghatalia & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
318	EMEIA	Iran, Islamic Republic of	Ernst & Young Pars Consulting LLC	5th Floor, Paniz Building, No. 2, Saba Boulevard, Nelson Mandela Boulevard (formerly Jordan Blvd.), Tehran, Tehran	Iran, Islamic Republic of
319	EMEIA	Iraq	Mustafa Fouad Abbas & Co for Auditing	P. O. Box 6013, Flat 15, Building 48, Street 12, Al-Mansour, DISTRT 609, Iraq	Iraq
320	EMEIA	Ireland	DKM Economic Consultants Ltd	6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, Ireland	Ireland
321	EMEIA	Ireland	Ernst & Young Business Advisors	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
322	EMEIA	Ireland	Ernst & Young Business Advisory Services	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
323	EMEIA	Ireland	Ernst & Young Business Consultants	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland
324	EMEIA	Ireland	Ernst & Young Chartered Accountants	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, Ireland	Ireland

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
325	EMEIA	Isle of Man	Ernst & Young LLC	Rose House, 51-59 Circular Road, Douglas, Isle of Man, IM1 1AZ	Isle of Man
326	EMEIA	Italy	AXTERIA S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
327	EMEIA	Italy	Ernst & Young Business School S.r.l	Via Po, 28, Roma, 00198	Italy
328	EMEIA	Italy	EY Advisory S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
329	EMEIA	Italy	EY S.p.A.	Via Po, 32, Roma, 00198	Italy
330	EMEIA	Italy	Studio Legale Tributario	Via Meravigli 14, Milano, 20123, Italy	Italy
331	EMEIA	Ivory Coast	Ernst & Young	5 Avenue Marchand, Abidjan, 01 BP 2715 , Cote D'Ivoire	Ivory Coast
332	EMEIA	Ivory Coast	EY Advisory & Transaction Services	Abidjan, Plateau 5, Avenue Marchand, Immeuble Neuilly, Côte d'Ivoire, Ivory Coast	Ivory Coast
333	EMEIA	Ivory Coast	Fiduciaire France Afrique	5 avenue Marchand, 01 BP 2715, Abidjan, Côte d'Ivoire	Ivory Coast
334	EMEIA	Jordan	Ernst & Young	King Abdullah , II street, Building no. 300 , P.O.Box 1140, Amman, 11118, Jordan	Jordan
335	EMEIA	Jordan	Ernst & Young Jordan for Financial Consultancy	King Abdullah , II street, Building no. 300 , P.O.Box 1140, Amman, 11118, Jordan	Jordan
336	EMEIA	Kazakhstan	Ernst & Young Advisory LLP	Esentai Tower, 77/7, Al-Farabi Avenue , Almaty, 050060, Kazakhstan	Kazakhstan
337	EMEIA	Kazakhstan	Ernst & Young Audit LLC	191 Abdrakhmanova Str., Bishkek, 720011, Kyrgyzstan	Kyrgyzstan
338	EMEIA	Kazakhstan	Ernst & Young Business Advisory Services Limited Liability Partnership	Al-Farabi ave., 77/7, Essentai Esentai Tower, Almaty, 050060, Kazakhstan	Kazakhstan
339	EMEIA	Kazakhstan	Ernst & Young Kazakhstan LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
340	EMEIA	Kazakhstan	Ernst & Young LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
341	EMEIA	Kenya	Ernst & Young LLP	Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000, Kenya	Kenya
342	EMEIA	Kuwait	Ernst & Young (Al-Aiban, Al-Osaimi & Partners)	Baitak Tower, 18th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait	Kuwait
343	EMEIA	Kuwait	Ernst & Young Consultancy / Ahmed Al Aiban & Partner / with Limited Liability WLL	Baitak Tower, 8th-21st Floors, Safat Square, Ahmed Al Jaber Street, P.O. Box 74, 13001, Kuwait	Kuwait
344	EMEIA	Latvia	SIA Ernst & Young Baltic	Muitas St. 1A, Riga, LV-1010, Latvia	Latvia
345	EMEIA	Lebanon	Ernst & Young P.C.C.	P O Box 11-1639, Commerce & Finance Bldg, 1st Floor, Kantari, Beirut, Lebanon	Lebanon
346	EMEIA	Libya	Almutadamin for Accounting and Auditing and Financial and Administrative Services LLC	Bashir Al-Ibrahimi St, Al-Dahra , Tripoli, Libya	Libya
347	EMEIA	Libya	Ernst & Young and Partners for Financial Services - Joint Company with Limited Liability	Ernst & Young Building, Bashir Al-Ibrahimi St. Al-Dahra, Tripoli, P.O.BOX 91873, Libyan Arab Jamahiriva	Libya
348	EMEIA	Lithuania	UAB Ernst & Young Baltic	Subaciaus St. 7, Vilnius, LT-01302, Lithuania	Lithuania
349	EMEIA	Luxembourg	Compagnie de Revision S.A.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
350	EMEIA	Luxembourg	Ernst & Young Business Advisory Services S.a.r.l.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
351	EMEIA	Luxembourg	Ernst & Young S.A.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
352	EMEIA	Luxembourg	Ernst & Young Tax Advisory Services S.a.r.l.	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
353	EMEIA	Macedonia, the former Yugoslav	"Ernst & Young Certified Auditors Ltd. Kosovo" SHPK	Str Pashko Vasa 16/7, Prishtina, Territory of Kosovo, Serbia, Republic of	Serbia
354	EMEIA	Macedonia, the former Yugoslav	ERNST & YOUNG - SERVICES DOOEL Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	Macedonia, the former Yugoslav Republic of
355	EMEIA	Macedonia, the former Yugoslav	Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch (Tirana)	Rr. "Ibrahim Rugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania	Albania
356	EMEIA	Macedonia, the former Yugoslav	Ernst & Young-Certified Auditors DOO - Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	Macedonia, the former Yugoslav Republic of
357	EMEIA	Malawi	Ernst & Young	Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi	Malawi
358	EMEIA	Malta	Ernst & Young Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
359	EMEIA	Malta	Ernst & Young Malta Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
360	EMEIA	Malta	Ernst & Young Managed Services Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751, Malta	Malta
361	EMEIA	Mauritius	Ernst & Young	9th floor, Tower 1, NeXTeracom, , Cybercity, Ebene, Mauritius	Mauritius
362	EMEIA	Mauritius	Ernst & Young (Seychelles)	2nd Floor, Pirates Arms Building, Independence Avenue, PO Box 1289, Victoria, Mahe, Seychelles	Seychelles
363	EMEIA	Mauritius	Ernst & Young Audit	Villa Pervenche – Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar	Madagascar
364	EMEIA	Mauritius	Ernst & Young Ltd	9th floor, Tower 1, NeXTeracom, Cybercity, Ebene, Mauritius	Mauritius
365	EMEIA	Mauritius	Ernst & Young SARL	Villa Pervenche – Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar	Madagascar
366	EMEIA	Moldova, Republic of	Ernst & Young SRL	51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of	Moldova, Republic of
367	EMEIA	Moldova, Republic of	EY Advisory Services SRL	51 Alexandru cel Bun Str., Chisinau, MD-2012, Moldova, Republic of	Moldova, Republic of
368	EMEIA	Morocco	Ernst & Young et Associés Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
369	EMEIA	Morocco	Ernst & Young Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
370	EMEIA	Mozambique	Ernst & Young, Limitada	Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique	Mozambique
371	EMEIA	Namibia	Ernst & Young Namibia	Cnr Otto Nitche Str & Maritz Str, Klein Windhoek, Windhoek, Namibia	Namibia
372	EMEIA	Netherlands	CFORS B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
373	EMEIA	Netherlands	Ernst & Young Accountants LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
374	EMEIA	Netherlands	Ernst & Young Actuarissen B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
375	EMEIA	Netherlands	Ernst & Young Belastingadviseurs LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
376	EMEIA	Netherlands	Ernst & Young Certifypoint B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
377	EMEIA	Netherlands	Ernst & Young Real Estate Advisory Services B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
378	EMEIA	Netherlands	Ernst & Young VAT Rep B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
379	EMEIA	Netherlands	EY Advisory Netherlands LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
380	EMEIA	Netherlands	EY Montesquieu Finance B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
381	EMEIA	Netherlands	EY Montesquieu Institutional Risk Management B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
382	EMEIA	Netherlands	EY VODW B.V.	52 Leusderend, 3832 RC Leusden, Netherlands	Netherlands
383	EMEIA	Netherlands	EY-Parthenon B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
384	EMEIA	Netherlands	Stichting Ernst & Young Foundation	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
385	EMEIA	Nigeria	Ernst & Young	Ernst & Young Nigeria, 2a Bayo Kuku rd Ikoyi, P.O.Box 2442 Marina, Lagos, Nigeria	Nigeria
386	EMEIA	Norway	Ernst & Young Advokatfirma AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway
387	EMEIA	Norway	Ernst & Young AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, NO-0051 OSLO, Norway	Norway
388	EMEIA	Norway	Ernst & Young Value Added Tax Services AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway
389	EMEIA	Norway	EY Skye AS	2C, Ormerudveien, Kolbotn, 1410, Norway	Norway
390	EMEIA	Norway	EY Skye Consulting AS	2C, Ormerudveien, Kolbotn, 1410, Norway	Norway
391	EMEIA	Norway	EY Skye Process AS	2C, Ormerudveien, Kolbotn, 1410, Norway	Norway
392	EMEIA	Norway	EY Skye Solution AS	2C, Ormerudveien, Kolbotn, 1410, Norway	Norway
393	EMEIA	Oman	Ernst & Young LLC	Landmark Building, Opp Al Ameen Mosque, Bowsher, PO Box 1750, Al Qurm, Muscat, 112, Oman	Oman
394	EMEIA	Pakistan	Ernst & Young Ford Rhodes Sidat Hyder	House # 10 - 11, Street - 2, Shirpoor Road, Kabul, Afghanistan	Afghanistan
395	EMEIA	Pakistan	EY Ford Rhodes	Room 601, Progressive Plaza, Beaumont Road, Karachi, 75530, Pakistan	Pakistan
396	EMEIA	Poland	"Ernst & Young Law Talasiewicz, Zakrzewska i Wspólnicy spółka komandytowa"	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
397	EMEIA	Poland	Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
398	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business spółka komandytowa	Al. Armii Ludowej 26, 00-609 Warsaw, Poland	Poland
399	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Business Advisory spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
400	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
401	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
402	EMEIA	Poland	EY Crowdsourcing spółka z ograniczoną odpowiedzialnością	Burakowska 5/7, 01-066 Warsaw, Poland	Poland
403	EMEIA	Poland	EY Doradztwo Podatkowe Krupa sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
404	EMEIA	Portugal	Ernst & Young Angola, Limitada	Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda, Angola	Angola
405	EMEIA	Portugal	Ernst & Young Audit & Associados - SROC, S.A.	Avenida da República, 90, 6 Andar, 1600-206, Lisbon, Portugal	Portugal

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
406	EMEIA	Portugal	Ernst & Young S.A.	Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal	Portugal
407	EMEIA	Portugal	EY MANAGED SERVICES, LDA	Avenida da República, 90, 3 Andar, 1649-024, Lisbon, Portugal	Portugal
408	EMEIA	Portugal	Ricardo Reigada Pereira - Sociedade de Advogados, SP, RL	Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal	Portugal
409	EMEIA	Qatar	EY Consulting LLC		Qatar
410	EMEIA	Romania	"Radu & Asociatii" SPRL	15-17 Ion Mihalache Blvd., Bucharest Tower Centre Building, 20th floor, 1st district, Bucharest, 011171, Romania	Romania
411	EMEIA	Romania	Ernst & Young Assurance Services S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 21, sector 1, Bucharest, 011171, Romania	Romania
412	EMEIA	Romania	Ernst & Young S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 19, sector 1, Bucharest, 011171, Romania	Romania
413	EMEIA	Romania	Ernst & Young Service S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 18, sector 1, Bucharest, 011171, Romania	Romania
414	EMEIA	Russian Federation	Center for Audit Technologies and Solutions Limited Liability Company	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
415	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Esentai Tower, 77/7, Al-Farabi Avenue, Almaty, 050060, Kazakhstan	Kazakhstan
416	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Strawinskylaan 613, 1077XX, Amsterdam, Netherlands	Netherlands
417	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
418	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	White Nights Business Center, Malaya Morskaya Street, 23, 190000, St. Petersburg, Russia	Russian Federation
419	EMEIA	Russian Federation	Ernst & Young Business Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
420	EMEIA	Russian Federation	Ernst & Young IT Limited Liability Company	Sadovnicheskaya Nab., 77, bld. 1, Russia, 115035 Moscow, Russian Federation	Russian Federation
421	EMEIA	Russian Federation	Ernst & Young LLC	Spartakovskaya street, 6, Kazan, 420107, Republic of Tatarstan, Russian Federation	Russian Federation
422	EMEIA	Russian Federation	Ernst & Young LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
423	EMEIA	Russian Federation	Ernst & Young Valuation and Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
424	EMEIA	Russian Federation	EY Academy of Business Limited Liability Company	2, bld. 2, Paveletskaya Square, 115054, Moscow, Russian Federation	Russian Federation
425	EMEIA	Rwanda	Ernst & Young Rwanda Limited	Avenue de la Paix, B P 3638, Kigali, Rwanda	Rwanda
426	EMEIA	Saudi Arabia	Ernst & Young & Co (Public Accountants)	4th Floor, Al Nakheel Centre, Palestine Street, Jeddah, KSA, Saudi Arabia	Saudi Arabia
427	EMEIA	Senegal	Ernst & Young Entrepreneurs Conseil	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
428	EMEIA	Senegal	Fiduciaire France Afrique - "FFA"	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
429	EMEIA	Senegal	Racine SA	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
430	EMEIA	Serbia	Babic & Cosovic Law Partnership Belgrade	Antifasisticke borbe 13A, Beograd-Novi Beograd, Novi Beograd, 11070, Serbia	Serbia
431	EMEIA	Serbia	Ernst & Young d.o.o. Beograd	Antifasisticke borbe 13A, Beograd-Novi Beograd, Novi Beograd, 11070, Serbia	Serbia
432	EMEIA	Serbia	Ernst & Young Montenegro d.o.o.	Stanka Dragojevic bb., (building Universal Capital bank AD. Podgorica), Podgorica, Montenegro	Montenegro

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
433	EMEIA	Slovakia	Ernst & Young Law s.r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
434	EMEIA	Slovakia	Ernst & Young Law s.r.o. Podružnica Zagreb	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
435	EMEIA	Slovakia	Ernst & Young Slovakia, spol. s r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
436	EMEIA	Slovakia	Ernst & Young, s. r. o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
437	EMEIA	Slovenia	ERNST & YOUNG d.o.o.	Dunajska cesta 111, 1000 Ljubljana, Slovenia	Slovenia
438	EMEIA	Slovenia	ERNST & YOUNG Svetovanje, d.o.o.	Dunajska cesta 111, 1000 Ljubljana, Slovenia	Slovenia
439	EMEIA	South Africa	Ernst & Young Advisory Services Proprietary Limited	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
440	EMEIA	South Africa	Ernst & Young Incorporated	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
441	EMEIA	Spain	ATD AUDITORES SECTOR PÚBLICO, S.L.U	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
442	EMEIA	Spain	Ernst & Young Abogados, S.L.P.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
443	EMEIA	Spain	Ernst & Young España, S.A.U.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
444	EMEIA	Spain	Ernst & Young Servicios Corporativos, S.L.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
445	EMEIA	Spain	Ernst & Young, S.L.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
446	EMEIA	Spain	EY TRANSFORMA SERVICIOS DE CONSULTORÍA, S.L.	C/Raimundo Fernández Villaverde, 65, "Torre Azca", 28003, Madrid, Spain	Spain
447	EMEIA	Sweden	Ernst & Young AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden
448	EMEIA	Sweden	Ernst & Young Corporate Finance AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden
449	EMEIA	Sweden	EY Law AB	P.O. Box 3455, Jakobsbergsgatan 24, 103 69, Stockholm, Sweden	Sweden
450	EMEIA	Sweden	EY Skye Consulting Sweden AB	Saltmätargatan 19A, 113 59 , Stockholm, Sweden	Sweden
451	EMEIA	Sweden	EY Skye Holding AB	Saltmätargatan 19A, 113 59 , Stockholm, Sweden	Sweden
452	EMEIA	Switzerland	Ernst & Young AG	Marktgass 21, 9490 Vaduz, Liechtenstein	Liechtenstein
453	EMEIA	Switzerland	Ernst & Young AG	Aeschengraben 9, 4051 Basel	Switzerland
454	EMEIA	Syrian Arab Republic	Husrieh & Associates Ernst & Young LLC	5th Floor - Rouyaa 4 , - 8th Gate - Yafoor , - Damascus - Syria - Tel. No.: 3944000, Syrian Arab Republic	Syrian Arab Republic
455	EMEIA	Tajikistan	EY Tajikistan LLC	127, Rudaki Avenue, Suite 1107 Rudaki Plaza, Dushanbe, Tajikistan	Tajikistan
456	EMEIA	Tanzania, United Republic of	Ernst & Young	Tanhouse Tower, 34/1 Ursino South, New Bagamoyo Road, P.O. Box 2475, Dar es Salaam, Tanzania, United Republic	Tanzania, United Republic of
457	EMEIA	Tunisia	AMC Ernst & Young	EY Building, Boulevard de la Terre, Centre Urbain Nord, Tunis, 1003, Tunisia	Tunisia
458	EMEIA	Turkey	Bey Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariver/Istanbul, 34398, Turkey	Turkey
459	EMEIA	Turkey	Ernst & Young Kurumsal Finansman Danismanlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi, No:27, Daire:58-60 Kat:4-5 , Sariver/Istanbul , 34398, Turkey	Turkey

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
460	EMEIA	Turkey	Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 54-57-59, Kat: 2-3-4, <u>Sarıyer/Istanbul, 34398, Turkey</u>	Turkey
461	EMEIA	Turkey	Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 52-53-56, Kat: 1-3, <u>Sarıyer/Istanbul, 34398, Turkey</u>	Turkey
462	EMEIA	Uganda	Ernst & Young	Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215, <u>Kampala, Uganda</u>	Uganda
463	EMEIA	Ukraine	Ernst & Young Audit Services LLC	Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
464	EMEIA	Ukraine	Ernst & Young LLC	Kreshchatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
465	EMEIA	Ukraine	EY Legal Services LLC	Khreshchatyk Street. 19A, KYIV , 01001, Ukraine	Ukraine
466	EMEIA	United Arab Emirates	Ernst & Young - Middle East	P O Box 136, Abu Dhabi, United Arab Emirates	United Arab Emirates
467	EMEIA	United Arab Emirates	Ernst & Young Corporate Finance Limited	Unit 4, DIFC - Currency House, 3rd Floor, Dubai, United Arab Emirates	United Arab Emirates
468	EMEIA	United Arab Emirates	EY Law LLP		United Arab Emirates
469	EMEIA	United Kingdom	Ernst & Young Europe LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
470	EMEIA	United Kingdom	Ernst & Young Limited	4th Floor, Harbour Place, 7 Martin Hammerschlag Way, Foreshore, Cape Town, 8001, <u>South Africa</u>	South Africa
471	EMEIA	United Kingdom	Ernst & Young LLP	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
472	EMEIA	United Kingdom	EY-Seren Limited	55-57, Rivington Street, London, EC2A 3QA, United Kingdom	United Kingdom
473	EMEIA	Uzbekistan	Ernst & Young Audit Organization LLC	Inconel Business Center, 3rd floor, <u>Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan</u>	Uzbekistan
474	EMEIA	Uzbekistan	Ernst & Young Valuation LLC	Inconel Business Center, 3rd floor, <u>Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan</u>	Uzbekistan
475	EMEIA	Uzbekistan	Joint Venture "ERNST AND YOUNG ADVISORY" Limited Liability Company	<u>Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan</u>	Uzbekistan
476	EMEIA	Zambia	Ernst & Young	Development House, First Floor, Cnr. Katondo Street/ Cha Cha Cha Road, PO Box 32385, <u>Lusaka, Zambia</u>	Zambia
477	EMEIA	Zambia	Ernst & Young Advisory Services Limited	Trinity Office Park, Stand 16806, Unit 9, 10, Alick Nkhata Road, Lusaka, P O BOX 35483, <u>Zambia</u>	Zambia
478	EMEIA	Zambia	EY Advisory Services Limited	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, Zambia	Zambia
479	EMEIA	Zambia	EY Zambia	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, Zambia	Zambia
480	EMEIA	Zimbabwe	Ernst & Young	Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O. BOX 702, <u>Zimbabwe</u>	Zimbabwe
481	EMEIA	Zimbabwe	Ernst & Young Advisory Services (Private) Limited	Level 1, Angwa City, Julius Nyerere Way/ Kwame Nkrumah Avenue, Harare P.O. Box 702, <u>Zimbabwe</u>	Zimbabwe
482	EMEIA	Zimbabwe	Ernst & Young Associates (Pvt) Ltd	Level 1, Angwa City, Julius Nyerere Way/ Kwame Nkrumah Avenue, Harare, <u>Zimbabwe</u>	Zimbabwe
483	Global	Global	EY GDS (CS) Argentina S.R.L.	Leandro N. Alem 518, 9° floor, Buenos Aires City, Argentina, Argentina	Argentina
484	Japan	Japan	Ernst & Young Real Estate Advisors Co., Ltd	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan
485	Japan	Japan	Ernst & Young Shin Nihon Public Affairs Co., Ltd.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6033, Japan	Japan
486	Japan	Japan	Ernst & Young ShinNihon LLC	Hibiya Kokusai Building, 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo, 100-0011, <u>Japan</u>	Japan

EY Member Firms and Affiliates at 12 June 2019 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Company Name	Registered Office address	Country of Incorporation
487	Japan	Japan	Ernst & Young Solutions Co., Ltd.	Hibiya Kokusai Building, 2-2-3 , Uchisaiwai-cho, Chiyoda-ku, , Tokyo, 100- 0011, Japan	Japan
488	Japan	Japan	Ernst & Young Tax Co.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan
489	Japan	Japan	Ernst & Young Transaction Advisory Services Co., Ltd.	3-2-5 Kasumigaseki, , Chiyoda-ku, Tokyo, 100-6027, Japan	Japan
490	Japan	Japan	EY Advisory & Consulting Co., Ltd	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6029, Japan	Japan
491	Japan	Japan	EY Law Co.	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6027, Japan	Japan
492	Japan	Japan	EYACC Holdings GK	3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo, 100-6032, Japan	Japan