

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
1	Americas	Argentina	Inter-Cultura Consultora S.R.L.	Amenábar 3211, 6° floor, office "A", Buenos Aires, Republica Argentina, Argentina	Argentina
2	Americas	Argentina	Pistrelli, Henry Martin y Asociados S.R.L.	25 de Mayo 487, Cdad. Autónoma de Buenos Aires, C1002ABI, Argentina	Argentina
3	Americas	Bahamas	Ernst & Young	One Montague Place, East Bay Street, Third Floor, Nassau, P.O. BOX N-3231, Bahamas	Bahamas
4	Americas	Bahamas	Ernst & Young Ltd	c/o Delaney Corp., PO Box CB-13007, Nassau, Bahamas	Bahamas
5	Americas	Bahamas	EY Bahamas Corporate Services Ltd.	c/o Delaney Corp. PO Box , Nassau, CB - 13007, Bahamas	Bahamas
6	Americas	Bahamas	EY Bahamas Services Ltd.	c/o Delaney Corp. PO Box , Nassau, CB - 13007, Bahamas	Bahamas
7	Americas	Barbados	Ernst & Young	"One Welches", Welches, St. Thomas, BB22025, Barbados	Barbados
8	Americas	Barbados	Ernst & Young Professional Services Limited	5/7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad and Tobago	Trinidad and Tobago
9	Americas	Barbados	Ernst & Young Professional Services Limited	"One Welches", Welches, St. Thomas, BB22025 , Barbados	Barbados
10	Americas	Barbados	Ernst & Young Services Ltd	"One Welches", Welches, St. Thomas, BB22025, Barbados	Barbados
11	Americas	Barbados	EY Corporate Services Ltd	"One Welches", Welches, St. Thomas, BB22025 , Barbados	Barbados
12	Americas	Barbados	EY Management Ltd	"One Welches", Welches, St. Thomas , BB22025, Barbados	Barbados
13	Americas	Bermuda	Ernst & Young Ltd	Clarendon House , 2 Church Street, Hamilton, HM11, Bermuda	Bermuda
14	Americas	Bermuda	EY Bermuda Ltd.	Clarendon House, 2 Church Street, Hamilton, HM 11, Bermuda	Bermuda
15	Americas	Bolivia	Ernst & Young (Auditoria y Asesoría) Ltda.	Av. 20 de Octubre No. 2665, Edificio Torre Azul Piso 16, Sopocachi, La Paz, Bolivia	Bolivia
16	Americas	Brazil	A.J. Galdeano Consultoria Contábil e Empresarial Ltda	City of São Paulo, state of São Paulo, Brazil, in Rua Leônico de Carvalho, 306, conj. 32, parte, Paraiso,, ZIP CODE 04003-0, Brazil	Brazil
17	Americas	Brazil	Ernst & Young Assessoria Empresarial Ltda.	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, , conjunto 91, Vila Nova Conceição, Sao Paulo, SP,	Brazil
18	Americas	Brazil	Ernst & Young Auditores Independentes S.S.	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Towers, torre norte, 8º andar, cj. 81, Vila Nova Conceição, CEP 04543-907, São	Brazil
19	Americas	Brazil	Ernst & Young Consultoria Contábil, Tributária e Pericias S/S	Praia de Botafogo, nº 370, 8º andar, Botafogo, Rio de Janeiro, RJ, EP 22250-040, Brazil	Brazil
20	Americas	Brazil	Ernst & Young Serviços Atuariais S.S.	Avenida Presidente Juscelino Kubitschek, nº 1909, São Paulo Corporate Tower, torre norte, 9º andar, , conjunto 91, Vila Nova Conceição, Sao Paulo, SP,	Brazil
21	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
22	Americas	British Virgin Islands	Ernst & Young Ltd.	Maples Corporate Services (BVI) Limited, Kingston Chambers, Road Town, Tortola, PO BOX 173, British Virgin Islands	Virgin Islands, British
23	Americas	Canada	Ernst & Young Advisory Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
24	Americas	Canada	Ernst & Young Corporate Finance (Canada) Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
25	Americas	Canada	Ernst & Young Electronic Publishing Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
26	Americas	Canada	Ernst & Young Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
27	Americas	Canada	Ernst & Young LLP	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
28	Americas	Canada	Ernst & Young Orenda Corporate Finance Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
29	Americas	Canada	Ernst & Young Real Estate Services Inc.	EY Tower, 100 Adelaide Street West, PO Box 1, Toronto ON M5H 0B3, Canada	Canada
30	Americas	Canada	EY Law LLP	EY Tower, 100 Adelaide Street West, PO Box 2, Toronto ON M5H 0B3, Canada	Canada
31	Americas	Cayman Islands	Ernst & Young Ltd.	Ugland House, Grand Cayman, KY1-1104, PO BOX 309, Cayman Islands	Cayman Islands

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
32	Americas	Cayman Islands	EY Cayman Corporate Services Ltd.	c/o Maples Corporate Services Limited, PO Box 309, Uglund House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
33	Americas	Cayman Islands	EY Cayman Ltd.	PO Box 309, Uglund House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
34	Americas	Cayman Islands	EY Cayman Solutions Ltd.	c/o Maples Corporate Services Limited, PO Box 309, Uglund House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
35	Americas	Cayman Islands	EY Innovation Ltd.	PO Box 309, Uglund House, Grand Cayman, KY1-1104, Cayman Islands	Cayman Islands
36	Americas	Chile	EY Consulting SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile	Chile
37	Americas	Chile	EY Managed Services SpA.	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile	Chile
38	Americas	Chile	EY Servicios de Capacitación SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile	Chile
39	Americas	Chile	EY Servicios Profesionales de Auditoría y Asesorías SpA	Av. Presidente Riesco 5435, Piso 4, Las Condes, Santiago, 7561127, Chile	Chile
40	Americas	Chile	Metric Arts SpA.	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile	Chile
41	Americas	Chile	Process Arts SpA.	Presidente Riesco 5435, 4th Floor, Las Condes, Santiago, 7561127, Chile	Chile
42	Americas	Colombia	Ernst & Young Audit S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia	Colombia
43	Americas	Colombia	Ernst & Young S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia	Colombia
44	Americas	Colombia	EY OUTSOURCING S.A.S.	Carrera 11, No. 98 - 07, Piso, 3, 1110011, Colombia	Colombia
45	Americas	Costa Rica	Environmental Legal Advisors And Consultants Enterprises S.A.	San José, Escazú, Guachipelin, Centro Comercial Multiplaza, Costa Rica	Costa Rica
46	Americas	Costa Rica	Ernst & Young S.A.	Parque Empresarial Fórum 2, Edificio A, 4to piso, Lindora, Santa Ana, San José, Costa Rica	Costa Rica
47	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 Integra Legal, Costa Rica	Costa Rica
48	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 Integra Legal, Costa Rica	Costa Rica
49	Americas	Curacao	Ernst & Young Accountants	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
50	Americas	Curacao	Ernst & Young Advisory	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
51	Americas	Curacao	Ernst & Young Tax Advisors	Kaya W.F.G. (Jombi), Zeelandia Office Park, Mensing #16, Willemstad, P.O. BOX 3626, Curacao	Curacao
52	Americas	Dominican Republic	Ernst & Young Servicios Contables RL, S.A.	Ave. Pedro Henríquez, Urena No. 138, Torre Empresarial Reyna II, Suite 900, Ens. La Esperilla, Santo Domingo, Dominican Republic	Dominican Republic
53	Americas	Dominican Republic	ERNST & YOUNG, S.R.L.	Pedro Henríquez Ureña N° 138, Torre Empresarial Reyna II, Suite 900, Piso 9., Santo Domingo de Guzman., Distrito Nacional, Republica Dominicana,	Dominican Republic
54	Americas	Ecuador	Ernst & Young Ecuador E&Y Cia. Ltda.	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143, Ecuador	Ecuador
55	Americas	Ecuador	EY Accounting & Reporting EYA&R Cia Ltda	Andalucia y Cordero Esquina, Edificio Cyede, 3er piso, Quito, 170525, Ecuador	Ecuador
56	Americas	Ecuador	EY Addvalue Asesores Cia. Ltda.	Inglaterra E3-266 y Av Amazonas (esquina) Edificio Strat, Piso 11, PO BOX 170143, Ecuador	Ecuador
57	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
58	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
59	Americas	El Salvador	EYCA SERVICIOS INTEGRALES DE ASESORÍA, SOCIEDAD ANONIMA DE CAPITAL VARIABLE	Torre Futura World Trade Center 11-05, San Salvador, El Salvador	El Salvador
60	Americas	Guatemala	E Y Tenango S.A.	1ra calle 9-200, zona 3 del municipio de Chimaltenango, Departamento de Guatemala, Guatemala	Guatemala
61	Americas	Guatemala	Ernst & Young, Sociedad Anonima	5av. 5-55 Zona 14, Europlaza World Business Center, Torre III Of. 1103, 1104, Guatemala	Guatemala
62	Americas	Guatemala	Integra Legal Sociedad Anonima	Diagonal 6 12-42, zona 10 , Design Center Torre 2 , oficina, 1001, Guatemala	Guatemala

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63	Americas	Honduras	Ernst & Young Honduras, de R.L. de C.V	Centro Corporativo Los Próceres, Torre 1, Piso 1, Oficina 1, Avenida La Paz, Tegucigalpa, Honduras, Honduras	Honduras
64	Americas	Israel	Ernst & Young (Israel) Ltd	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
65	Americas	Israel	Kost Forer Gabbay & Kasierer	144 Menachem Begin RD, Tel-Aviv, 6492102, Israel	Israel
66	Americas	Jamaica	Ernst & Young Chartered Accountants	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
67	Americas	Jamaica	Ernst & Young Services Limited	8 Olivier Road, Kingston, 8, Jamaica	Jamaica
68	Americas	Mexico	EY Mexico Asesores Fiscales, S.C.	Avenida Ejercito Nacional 843-B, Torre Paseo, Antara Polanco, Colonia Granada, Alcaldia Miguel Hidalgo, Ciudad de México, C.P. 11520, Mexico	Mexico
69	Americas	Mexico	EY Mexico Asuntos de Consultoria, S.C.	Avenida Ejercito Nacional 843-B, Torre Paseo, Antara Polanco, Colonia Granada, Alcaldia Miguel Hidalgo, Ciudad de México, C.P. 11520, Mexico	Mexico
70	Americas	Mexico	EYMX ASESORIA Y CONSULTORIA ESPECIALIZADA, S.A. DE C.V.	Ejercito Nacional "Torre paseo", 843b, piso 4, Granada, Miguel Hidalgo, Mexico	Mexico
71	Americas	Mexico	MANCERA, S.C.	Antara Polanco, Av. Ejercito Nacional # 843-B Piso 4, Colonia Granada, D.F., 11520, Mexico City	Mexico
72	Americas	N/A	Caribbean Professional Services Limited	Worthing Corporate Centre, Worthing Main Road, Christ Church, Barbados	Barbados
73	Americas	Nicaragua	Ernst & Young Nicaragua, S.A.	Centro BAC, 3 Piso, Km 4, 5 Carretera a Masaya, Managua, Nicaragua	Nicaragua
74	Americas	Panama	E&Y Central America, Inc.	Plaza Credicorp Bank, Piso 26, Avenida Nicanor de Obarrio, Calle 50, 50, Panama	Panama
75	Americas	Panama	Ernst & Young Limited Corp.	Office One Building, Penthouse, 50th Street and 58th Street Obarrio, Panama	Panama
76	Americas	Panama	EY Latam North Holding, S.A.	Calle Aquilino de la Guardia N° 8, Ciudad de Panamá, Panama	Panama
77	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, 001412, Paraguay	Paraguay
78	Americas	Peru	Ernst & Young Asesores Empresariales Sociedad Civil de Responsabilidad Limitada	Avenida Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
79	Americas	Peru	Ernst & Young Asesores Sociedad Civil de Responsabilidad Limitada	Avenida Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
80	Americas	Peru	Ernst & Young Consultores Sociedad Civil de Responsabilidad Limitada	Avenida Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
81	Americas	Peru	Ernst & Young Law Sociedad Civil de Responsabilidad Limitada	Av. Victor Andres Belaunde 171, San Isidro, Lima 27, Peru	Peru
82	Americas	Peru	Ernst & Young Outsourcing S. Civil de R. L.	Av. Victor Andres Belaunde 171, San Isidro, Lima 27, Peru	Peru
83	Americas	Peru	Paredes, Burga & Asociados Sociedad Civil De Responsabilidad Limitada	Av. Victor Andrés Belaúnde 171, San Isidro, Lima 27, Peru	Peru
84	Americas	Saint Lucia	Ernst & Young	Cnr. Brazil & Mongiraud Streets, Castries, P.O. BOX 722, Saint Lucia	Saint Lucia
85	Americas	Saint Lucia	Ernst & Young Services Limited	2nd Floor, Mardini Building, # 24 Micoud Street, Castries, Saint Lucia	Saint Lucia
86	Americas	Suriname	Ernst & Young Suriname	Cornelis Jongbawstraat, 25, Paramaribo, Suriname	Suriname
87	Americas	Trinidad and Tobago	Ernst & Young	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
88	Americas	Trinidad and Tobago	Ernst & Young Services Inc.	Suite 100, Pegasus Hotel, Seawall Road, Kingston, Georgetown, Demerara, Guyana	Guyana
89	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
90	Americas	Trinidad and Tobago	EY Law	5-7 Sweet Briar Road, St. Clair, Port of Spain, Trinidad, Trinidad and Tobago	Trinidad and Tobago
91	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
92	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
93	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

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
94	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
95	Americas	United States	Ernst & Young LLP	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
96	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
97	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
98	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
99	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
100	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
101	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
102	Americas	United States	Mehlman Jacobs LLP	4350 La Jolla Village Drive, Suite 370, San Diego CA 92122, United States	United States
103	Americas	United States	Pangea3 US LLC	c/o National Registered Agents Inc., 160 Greentree Drive, Suite 101, Dover DE 19904, United States	United States
104	Americas	Uruguay	Ernst & Young UY SRL	Avda. 18 de Julio 984, 4th & 5th Floors (Palacio Brasil), P.O. Box 1303, Montevideo, 11100, Uruguay	Uruguay
105	Americas	Venezuela, Bolivarian Republic of	MDL Barbados Inc	Suite 130, The Savannah Business Center, Hastings, Christ Church, BB1516, Barbados	Barbados
106	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	Venezuela, Bolivarian Republic of
107	Asia-Pacific	Australia	Ernst & Young	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
108	Asia-Pacific	Australia	Ernst & Young Australia Operations Pty Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
109	Asia-Pacific	Australia	Ernst & Young Real Estate Pty Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
110	Asia-Pacific	Australia	Ernst & Young Strategy and Transactions Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
111	Asia-Pacific	Australia	EY Business Solutions Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
112	Asia-Pacific	Australia	EY Community Impact Services Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
113	Asia-Pacific	Australia	EY Digital Pty Limited	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
114	Asia-Pacific	Australia	EY Enterprise Solutions Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
115	Asia-Pacific	Australia	EY Identity Pty Ltd	EY Centre, Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
116	Asia-Pacific	Australia	Information Management Careers Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
117	Asia-Pacific	Australia	Port Jackson Partners Pty Ltd	EY Centre' Level 34, 200 George Street, Sydney NSW 2000, Australia	Australia
118	Asia-Pacific	China	Chen & Co. Law Firm	Suite 3106, 31/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong	Hong Kong
119	Asia-Pacific	China	Ernst & Young (China) Advisory Limited	Unit 07A, 35/F, The Center, 989 Chang Le Road, Shanghai, 200031, China	China
120	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
121	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, 100738, China	China
122	Asia-Pacific	China	Ernst & Young Mongolia Audit LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar, 14251, Mongolia	Mongolia
123	Asia-Pacific	China	EY Academy (Shanghai) Limited	Unit 43T10, No. 100 Century Avenue, Pudong, Shanghai, 200135, China	China
124	Asia-Pacific	China	EY Assets Appraisal (Shanghai) Limited	Unit 5046, 5/F., 1298 Huaihai Zhonglu, Xuhui District, Shanghai, 200052, China	China

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125	Asia-Pacific	China	EY Chen & Co Law Firm	51F, Shanghai World Financial Center, 100 Century Avenue, Pudong New Area, Shanghai, 200135, China	China
126	Asia-Pacific	China	EY Parthenon (Shanghai) Advisory Limited	Room 307, 698 Yongjia Road, Xuhui District, Shanghai, 200031, China	China
127	Asia-Pacific	China	EY Qianhai (Shenzhen) Advisory Limited	Room 1603C, 16th Floor, Building 7, Zhuo yue qian hai yi hao, No.5033 Menghai Avenue, Qianhai Shenzhen-Hong Kong Cooperation, Shenzhen, China	China
128	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, Shaanxi, 710000, China	China
129	Asia-Pacific	China	Innotech Advisory Co. Ltd.	Room A1-265, No. 57 West Fuxing Road, Xuhui District, Shanghai, China	China
130	Asia-Pacific	Fiji	Ernst & Young	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
131	Asia-Pacific	Fiji	Ernst & Young Advisory (Fiji) Pte Limited	Pacific House, Level 7, 1 Butt Street, Suva, Fiji	Fiji
132	Asia-Pacific	Guam	Ernst & Young LLP	231 Ypao Road, Ernst & Young Building, Suite 201, Tamuning, 96913, Guam	Guam
133	Asia-Pacific	Hong Kong	Ernst & Young	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
134	Asia-Pacific	Hong Kong	Ernst & Young Advisory Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
135	Asia-Pacific	Hong Kong	Ernst & Young Company Secretarial Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
136	Asia-Pacific	Hong Kong	Ernst & Young Tax Services Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
137	Asia-Pacific	Hong Kong	Ernst & Young Transactions Limited	22/F, CITIC Tower, 1 Tim Mei Avenue Central, Hong Kong	Hong Kong
138	Asia-Pacific	Hong Kong	EY Guangzhou Ba Da Creative Technology Company Limited	B02-1, Room 507, No. 2, Shuiyin Road, Yuexiu District, Guangzhou, Guangdong Province, PRC, China	China
139	Asia-Pacific	Hong Kong	EY Mtel Solutions Limited	Room 02, 31/F, Paul Y. Centre, 51 Hung To Road, Kwun Tong, Hong Kong	Hong Kong
140	Asia-Pacific	Hong Kong	LC Lawyers LLP	Suite 3106, 31/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong	Hong Kong
141	Asia-Pacific	Hong Kong	Mtel Solutions Taiwan	Room 1, 5/F., No. 420 Section 1 Keelung Road, Xinyi District, Taipei, 110613, Taiwan	Taiwan
142	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
143	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
144	Asia-Pacific	Indonesia	PT Ekasurya Yasa Consult	Indonesian Stock Exchange Building, Tower 1 Level 12, Jln Jend. Sudirman, Jakarta Selatan, Jakarta, KAV 52-53, 12190, Indonesia	Indonesia
145	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
146	Asia-Pacific	Japan	Ernst & Young Shin Nihon Public Affairs Co., Ltd.	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
147	Asia-Pacific	Japan	Ernst & Young ShinNihon LLC	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
148	Asia-Pacific	Japan	Ernst & Young Solutions Co., Ltd.	AIOS Nagatacho 515, 2-17-17, Nagata-cho, Chiyoda-ku, Tokyo, 100-0014, Japan	Japan
149	Asia-Pacific	Japan	Ernst & Young Tax Co.	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
150	Asia-Pacific	Japan	EY Business Partner Co., Ltd.	Tokyo Midtown Hibiya, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
151	Asia-Pacific	Japan	EY Forensic & Integrity LLC	Tokyo Midtown Hibiya, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
152	Asia-Pacific	Japan	EY Gyoseishoshi-Hojin	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
153	Asia-Pacific	Japan	EY Law Co.	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
154	Asia-Pacific	Japan	EY Social Insurance and Labour Advisors Corporation	Tokyo Midtown Hibiya, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan
155	Asia-Pacific	Japan	EY Strategy and Consulting Co., Ltd.	Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo, 100-0006, Japan	Japan

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
156	Asia-Pacific	Korea, Republic of	Ernst & Young Advisory, Inc.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
157	Asia-Pacific	Korea, Republic of	Ernst & Young Han Young	Taeyoung Building 4-8 Floor, 111, Yeoidongwonro, Youngdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
158	Asia-Pacific	Korea, Republic of	Ernst & Young Korea Solutions, Ltd.	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
159	Asia-Pacific	Korea, Republic of	EY Consulting LLC	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
160	Asia-Pacific	Korea, Republic of	EY Customs Service Corporation	111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul, 07241, Korea, Republic of	Korea, Republic of
161	Asia-Pacific	Macao	E & Y Macau Limitada	21/F, 39, Avenida de Almeida Ribeiro, Macao	Macao
162	Asia-Pacific	Macao	Ernst & Young Auditores	21/F, 39, Avenida de Almeida Ribeiro, Macao	Macao
163	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
164	Asia-Pacific	Malaysia	Ernst & Young PLT	Level 23A Menara Milenium, Jalan Damanela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
165	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
166	Asia-Pacific	Malaysia	Ernst & Young Trust Ltd	Lot 1, 1st Floor, Wisma Siamloh, Jalan Kemajuan, 87007 Federal Territory of Labuan, Malaysia	Malaysia
167	Asia-Pacific	Malaysia	EY Brightree Sdn. Bhd.	802, 8th Floor, Block C, Kelana Square, 17 Jalan SS7/26, 47301 Petaling Jaya, Selangor, Malaysia	Malaysia
168	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
169	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
170	Asia-Pacific	Malaysia	Hanafiah Raslan & Mohamad PLT	Level 23A Menara Milenium, Jalan Damanela, Pusat Bandar Damansara, 50490 Kuala Lumpur, Malaysia	Malaysia
171	Asia-Pacific	Mongolia	Ernst & Young TMZ LLC	Suite 200, 8 Zovkhis Building, Seoul Street 21, Sukhbaatar District, Ulaanbaatar, 14251, Mongolia	Mongolia
172	Asia-Pacific	Myanmar	EY UTW ADVISORY LIMITED	Junction City Tower, Bogyoke Aung San Road, o.3A, Unit #20-06 to 10, Level 20, Pabedan Township, Yangon, Myanmar	Myanmar
173	Asia-Pacific	Myanmar	UTW (Myanmar) Limited	Junction City Tower, Bogyoke Aung San Road, No.3A, Unit #20-06 to 10, Level 20, Pabedan Township, Yangon, Myanmar	Myanmar
174	Asia-Pacific	New Zealand	Ernst & Young	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
175	Asia-Pacific	New Zealand	Ernst & Young Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
176	Asia-Pacific	New Zealand	Ernst & Young Strategy and Transactions Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
177	Asia-Pacific	New Zealand	Ernst & Young Tahī Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
178	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
179	Asia-Pacific	New Zealand	EY Community Impact Services Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
180	Asia-Pacific	New Zealand	EY Law Limited	Level 9, Ernst & Young Building, 2 Takutai Square, Britomart, Auckland, 1010, New Zealand	New Zealand
181	Asia-Pacific	Northern Mariana Islands	Ernst & Young (CNMI), Inc.	Suite 209 Oleai Business Center, P.O. Box 503198, Saipan, MP 96950, Northern Mariana Islands	Northern Mariana Islands
182	Asia-Pacific	Papua New Guinea	Ernst & Young	Level 4 Suite 2, ADF Haus, Musgrave Street, Port Moresby, 121, Papua New Guinea	Papua New Guinea
183	Asia-Pacific	Philippines	SyCip Gorres Velayo & Co.	SGV Building I, 6760 Ayala Avenue, Makati City, 1226, Philippines	Philippines
184	Asia-Pacific	Singapore	Atlas Asia Law Corporation	1 RAFFLES QUAY, #09-01, 048583, Singapore	Singapore
185	Asia-Pacific	Singapore	Ernst & Young	Room 408B, 4th Floor, Wisma Jaya, Jalan Pemancha, Bandar Seri Begawan, BS8811, Brunei Darussalam	Brunei Darussalam
186	Asia-Pacific	Singapore	Ernst & Young Advisory Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
187	Asia-Pacific	Singapore	Ernst & Young Corporate Finance Pte Ltd	One Raffles Quay, North Tower Level 18, 048583, Singapore	Singapore
188	Asia-Pacific	Singapore	Ernst & Young LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
189	Asia-Pacific	Singapore	Ernst & Young Solutions LLP	One Raffles Quay, North Tower, Level 18, Singapore, 048583, Singapore	Singapore
190	Asia-Pacific	Singapore	EY Corporate Advisors Pte. Ltd	1 Raffles Quay, #18-01, Singapore, 048583, Singapore	Singapore
191	Asia-Pacific	Singapore	EY Digital Pte. Ltd.	41 Duxton Hill, #02-01, 089619, Singapore	Singapore
192	Asia-Pacific	Singapore	Parthenon India Private Limited	1011-1015, Rhea Chambers, 213 Free Press Road, Nariman Point, Mumbai, Maharashtra, 400021, India	India
193	Asia-Pacific	Singapore	The Parthenon Group, Singapore, PTE, LTD	1 Raffles Quay, #18-01, Singapore, 048583, Singapore	Singapore
194	Asia-Pacific	Sri Lanka	Ernst & Young	Ashrafee Building, 2nd Floor, 1/44, Chandhanee Magu, P.O.BOX 2064, Maldives	Maldives
195	Asia-Pacific	Sri Lanka	Ernst & Young	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
196	Asia-Pacific	Sri Lanka	Ernst & Young Advisory Services (Pvt) Limited	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
197	Asia-Pacific	Sri Lanka	Ernst & Young Transaction Advisory Services (Pvt) Ltd	201 De Saram Place, Colombo, 10, Sri Lanka	Sri Lanka
198	Asia-Pacific	Taiwan	Ernst & Young	9th Floor, International Trade Building, Taipei World Trade Center, 333 Keelung Road, Sec. 1, Xinyi District, Taipei City, 110208, Taiwan	Taiwan
199	Asia-Pacific	Taiwan	EY Advisory Services Inc.	8/F., No. 333 Section 1, Jilong Road, Xinyi District, Taipei, 110208, Taiwan	Taiwan
200	Asia-Pacific	Taiwan	EY Attorneys-At-Law	Unit 1111, 11/F., No. 333 Section 1, Jilong Road, Xinyi District, Taipei, 110208, Taiwan	Taiwan
201	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, 11012, Taiwan	Taiwan
202	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, 110208, Taiwan	Taiwan
203	Asia-Pacific	Taiwan	EY Transaction Advisory Services Inc.	21th Floor, International Trade Building, Taipei World Trade, Taipei, 11012, Taiwan	Taiwan
204	Asia-Pacific	Thailand	EY ACS Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
205	Asia-Pacific	Thailand	EY Corporate Advisory Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
206	Asia-Pacific	Thailand	EY Corporate Services Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
207	Asia-Pacific	Thailand	EY Office Limited	33rd Floor, Lake Rajada Office Complex, 193/136 New Ratchadaphisek Road, Klongtoey, Bangkok, 10110, Thailand	Thailand
208	Asia-Pacific	Vietnam	Ernst & Young (Cambodia) Ltd	5th Floor, Emerald Building, #64 Norodom Boulevard Corner Street 178, Sangkat Chey Chumneah, Khan Daun Penh, Phnom Penh, 12206,	Cambodia
209	Asia-Pacific	Vietnam	Ernst & Young Lao Limited	Capital Tower, 6th Floor, 23 Singha Road, Vientiane Capital, Lao People's Democratic Republic	Lao People's Democratic Republic
210	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
211	Asia-Pacific	Vietnam	Ernst & Young Vietnam Limited	Bitexco Financial Tower, 28th Floor, 2 Hai Trieu Street, District 1, Ho Chi Minh city, Vietnam	Vietnam
212	Asia-Pacific	Vietnam	EY Consulting Vietnam Joint Stock Company	8th floor, Corner Stone, 16 Phan Chu Trinh, Phan Chu Trinh Ward, Hoan Kiem District, Ha Noi, Vietnam	Vietnam
213	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
214	EMEIA	Albania	"Ernst & Young Albania" sh.p.k.	Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6, Tirane, 1001, Albania	Albania
215	EMEIA	Armenia	Ernst & Young CJSC	1 Northern Avenue, Office 27, Yerevan, 0001, Armenia	Armenia
216	EMEIA	Austria	Contrast Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
217	EMEIA	Austria	Dr. Hock Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
218	EMEIA	Austria	Ernst & Young Advisory Services GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
219	EMEIA	Austria	Ernst & Young Corporate Finance GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
220	EMEIA	Austria	Ernst & Young Management Consulting GmbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
221	EMEIA	Austria	Ernst & Young Steuerberatungsgesellschaft m.b.H.	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
222	EMEIA	Austria	Ernst & Young Wirtschaftspruefungsgesellschaft mbH	Wagramer Strasse 19, IZD-Tower, 1220, Vienna, Austria	Austria
223	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
224	EMEIA	Bahrain	Ernst & Young	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain	Bahrain
225	EMEIA	Bahrain	Ernst & Young	24th Floor, Burj Al Gassar, Majlis Al Taawon Street, Onaiza, West Bay, Doha, P.O. BOX 165, Qatar	Qatar
226	EMEIA	Bahrain	Ernst & Young	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O. BOX 6004, Iraq	Iraq
227	EMEIA	Bahrain	Ernst & Young	1st Floor, Office no. 105, BM Tower, Al Ittihad Street, Al Nahda, Sharjah, 1360, United Arab Emirates	United Arab Emirates
228	EMEIA	Bahrain	Ernst & Young - Middle East	7th Floor, PADICO House Building, Al-Masyoun, Ramallah, P.O. BOX 1373, Palestinian Authority	Palestine, State of
229	EMEIA	Bahrain	Ernst & Young - Middle East	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain	Bahrain
230	EMEIA	Bahrain	Ernst & Young - Middle East	5th Floor, Rouya Building 4, 8th Gate Yafoor Area, Damascus, P.O. BOX 30595, Syrian Arab Republic	Syrian Arab Republic
231	EMEIA	Bahrain	Ernst & Young Corporate Finance W.L.L.	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain	Bahrain
232	EMEIA	Bahrain	Ernst & Young for Systems and Programming W.L.L. (Branch)	14th Floor, Al Faisalah Office Tower, King Fahad Road, Riyadh 11391, P.O. BOX 250717, Saudi Arabia	Saudi Arabia
233	EMEIA	Bahrain	Ernst & Young Middle East	Nation Towers, Tower 2, Corniche Road West, Abu Dhabi, 136, United Arab Emirates	United Arab Emirates
234	EMEIA	Bahrain	Ernst & Young Middle East (Dubai Br.)	28th Floor, Al Saqr Business Tower, Sheikh Zayed Road, Dubai, 9267, United Arab Emirates	United Arab Emirates
235	EMEIA	Bahrain	Ernst & Young Pars Consulting LLC	5th Floor, Paniz Building, Saba Boulevard, No. 2, Nelson Mandela Boulevard, Tehran, 1917761997, Iran, Islamic Republic of	Iran, Islamic Republic of
236	EMEIA	Bahrain	Ernst & Young Training W.L.L.	26th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain	Bahrain
237	EMEIA	Bahrain	EY Consulting LLC	28th Floor, Al Saqr Business Tower, Sheikh Zayed Road, Dubai, 9267, United Arab Emirates	United Arab Emirates
238	EMEIA	Bahrain	EY Consulting W.L.L. (formerly Ernst & Young for Systems and Programming W.L.L.)	10th Floor, East Tower, Bahrain World Trade Center, Manama, P.O. BOX 140, Bahrain	Bahrain
239	EMEIA	Bangladesh	A. Qasem & Co.	A. Qasem & Co., Chartered Accountants, Gulshan Pink City, Suites #01-03 (Level 7), Plot #15, Road # 103, Gulshan Avenue, Dhaka, 1212, Bangladesh	Bangladesh
240	EMEIA	Belarus	Ernst & Young Digital Limited Liability Company	51A, 15th floor, Klary Tsetkin st., Minsk, 220004, Belarus	Belarus
241	EMEIA	Belarus	Ernst & Young Legal Services LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
242	EMEIA	Belarus	Ernst & Young LLC	15th floor, 51A, Klary Tsetkin street, Minsk, 220004, Belarus	Belarus
243	EMEIA	Belgium	EY Accountancy & Tax Services	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
244	EMEIA	Belgium	EY Accountants	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
245	EMEIA	Belgium	EY Advisory Services	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
246	EMEIA	Belgium	EY Assurance Services	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
247	EMEIA	Belgium	EY Bedrijfsrevisoren	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
248	EMEIA	Belgium	EY Consulting	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
249	EMEIA	Belgium	EY Fiduciaire	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
250	EMEIA	Belgium	EY Representation	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
251	EMEIA	Belgium	EY Solutions	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
252	EMEIA	Belgium	EY Tax Consultants	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
253	EMEIA	Belgium	EY Transaction Advisory Services	De Kleetlaan 2, 1831 Diegem, Belgium	Belgium
254	EMEIA	Belgium	EY VODW	De Kleetlaan 2, B1831 Diegem, Belgium	Belgium
255	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo	Fra Andela Zvizdovica 1, Sarajevo, 71 000, Bosnia and Herzegovina	Bosnia and Herzegovina
256	EMEIA	Bosnia and Herzegovina	Audit Company "Ernst & Young" d.o.o. Sarajevo Branch Banja Luka	Sime Solaje 1a, , Banja Luka, Bosnia and Herzegovina	Bosnia and Herzegovina
257	EMEIA	Botswana	Ernst & Young	Plot 22, 2nd Floor UN Place, Khama Crescent, Gaborone, 0000, Botswana	Botswana
258	EMEIA	Botswana	Ernst & Young Advisory Services (Pty) Limited	Plot 134, Independence Avenue, Times Square, Gaborone, Botswana	Botswana
259	EMEIA	Bulgaria	"Ernst & Young" Law Partnership	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
260	EMEIA	Bulgaria	Ernst & Young Audit OOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
261	EMEIA	Bulgaria	Ernst & Young Bulgaria EOOD	Polygraphia Office Center, Floor 4, Tsarigradsko shose blvd 47A, Sofia, 1124, Bulgaria	Bulgaria
262	EMEIA	Cameroon	Ernst & Young Cameroon Sarl	1602 Bd de la Liberte, Douala, Cameroon	Cameroon
263	EMEIA	Chad	Cabinet Henri Ernst & Young Tchad	Avenue Ngarta Tombalbaye, B.P. 324, N'djamena, Chad	Chad
264	EMEIA	Chad	Ernst & Young Tchad Juridique et Fiscal S.A.	Avenue Ngarta Tombalbaye, B.P. 324, N'djamena, Chad	Chad
265	EMEIA	Chad	EY Cameroun Juridique et Fiscal SUCCURSALE	Rue N° 40 quartier KLEMAT Zone, 2 Château Immeuble SAAR ASSURANCE, N'Djamena, P. O.BOX 324, Chad	Chad
266	EMEIA	Congo	Ernst & Young SA	Immeuble CFAO, Boulevard Denis Sassou Nguesso, BP 84, RCCM Brazzaville, Brazzaville, NO 01 B 2892, Congo	Congo
267	EMEIA	Congo	FFA Juridique & Fiscale SA	Immeuble CFAO Boulevard Denis Sassou Nguesso, BP 84, Brazzaville, Congo	Congo
268	EMEIA	Congo, The Democratic Republic of the	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
269	EMEIA	Congo, The Democratic Republic of the	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
270	EMEIA	Croatia	Ernst & Young d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
271	EMEIA	Croatia	Ernst & Young Savjetovanje d.o.o.	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
272	EMEIA	Cyprus	Ernst & Young Cyprus Limited	6, Stasinou Avenue, Jean Nouvel Tower, Nicosia, 1060, Cyprus	Cyprus
273	EMEIA	Cyprus	Prountzos & Prountzos LLC	36, Agias Elenis Street, Galaxias Building, Block B, 6th floor, Office 602, Nicosia, 1061, Cyprus	Cyprus
274	EMEIA	Czech Republic	E & Y Valuations s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
275	EMEIA	Czech Republic	Ernst & Young Audit, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
276	EMEIA	Czech Republic	Ernst & Young, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
277	EMEIA	Czech Republic	EY Law advokátní kancelář, s.r.o.	Na Florenci 2116/15, Prague 1 - Nove Mesto, 110 00, Czech Republic	Czech Republic
278	EMEIA	Denmark	18/6 1992 Statsautoriseret Revisionsaktieselskab	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
279	EMEIA	Denmark	EY Godkendt Revisionspartnerselskab	Dirch Passers Allé 36, Postbox 250, 2000, Frederiksberg, Copenhagen, Denmark	Denmark

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
280	EMEIA	Denmark	EY Grønland Godkendt Revisionsanpartselskab	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
281	EMEIA	Denmark	EY Net Source A/S	Dirch Passers Alle 36, Frederiksberg, 2000, Copenhagen, Denmark	Denmark
282	EMEIA	Egypt	Allied for Accounting and Auditing	Rama Tower, Ring Road, Zone #10A, Kattamaya, Cairo, P.O. BOX 20, Egypt	Egypt
283	EMEIA	Egypt	Ernst & Young Corporate Finance	Rama Tower, Ring Road, Zone #10A, Kattamaya, Cairo, P.O. BOX 20, Egypt	Egypt
284	EMEIA	Egypt	Ernst & Young Egypt	Rama Tower, Ring Road, Zone #10A, Kattameya, Cairo, P.O. BOX 20, Egypt	Egypt
285	EMEIA	Estonia	Ernst & Young Baltic AS	Ravala 4, Tallinn, 10143, Estonia	Estonia
286	EMEIA	Finland	Ernst & Young Oy	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland	Finland
287	EMEIA	Finland	Julkispalvelut EY Oy	Alvar Aallon katu 5 C, Helsinki, FIN-00100, Finland	Finland
288	EMEIA	France	Artois	1-2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France	France
289	EMEIA	France	Audit Consulting Partners	145, Residence El Andalous, Bir Khadem, Alger, 16000, Algeria	Algeria
290	EMEIA	France	Auditex	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France	France
291	EMEIA	France	Ernst & Young Advisory	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France	France
292	EMEIA	France	Ernst & Young Advisory Algérie	OBP- Quartier d'Affaires d'Alger, Commune de Bab Ezzouar, Alger, 16320, Algeria	Algeria
293	EMEIA	France	Ernst & Young Audit	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France	France
294	EMEIA	France	Ernst & Young Audit Conseil & Associes - "E&Y A.C.A."	7 Rue de l'Industrie, Immeuble Le Mercator, 98000, Monaco	Monaco
295	EMEIA	France	Ernst & Young et Autres	1-2, place des Saisons , Courbevoie , La Défense 1, 92400 , Paris, France	France
296	EMEIA	France	Ernst & Young Société d'Avocats SELAS	1-2, , Place des Saisons - 92400 , Courbevoie, Paris La Défense 1, France	France
297	EMEIA	France	EY & Associés	1/2 Place des Saisons, Courbevoie , La Defense 1, 92400, Paris , France	France
298	EMEIA	France	EY TECHNOLOGIE	9, rue Pierre Brossolette, Levallois-Perret, 92300, France	France
299	EMEIA	France	EY Technologie Sénégal	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
300	EMEIA	France	EY VENTURY Avocats	30/100 rue Albert Caquot, Espace Berlioz , 06410 Biot, France	France
301	EMEIA	France	Picarle et Associes	1-2, place des Saisons , 92400 Courbevoie , La Défense 1, Paris, France	France
302	EMEIA	Gabon	Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Nigeria
303	EMEIA	Gabon	Ernst & Young	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP2278, Gabon	Gabon
304	EMEIA	Gabon	FFA Ernst & Young	Calle Nigeria # 24, Malabo, APDO 752, Equatorial Guinea	Equatorial Guinea
305	EMEIA	Gabon	FFA Juridique et Fiscale	Immeuble BDM, Boulevard du Bord de Mer, Libreville, BP 1013, Gabon	Gabon
306	EMEIA	Georgia	EY LLC	Kote Abkhazi Street 44, Tbilisi, 0105, Georgia	Georgia
307	EMEIA	Germany	Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
308	EMEIA	Germany	Ernst & Young Law GmbH Rechtsanwalts-gesellschaft Steuerberatungsgesellschaft	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
309	EMEIA	Germany	Ernst & Young Real Estate GmbH	Mergenthalerallee 3-5, 65760, Eschborn, Germany	Germany
310	EMEIA	Germany	etventure GmbH	Ritterstraße 26, 10969, Berlin, Germany	Germany

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	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
311	EMEIA	Germany	EY Business Services GmbH	Flughafenstraße 61, 70629, Stuttgart, Germany	Germany
312	EMEIA	Germany	EY-Parthenon Financial Services GmbH	Heimhuder Straße 69, 20148, Hamburg, Germany	Germany
313	EMEIA	Germany	EY-Parthenon GmbH	Neuer Zollhof 1, 40221, Düsseldorf, Germany	Germany
314	EMEIA	Ghana	Ernst & Young Advisory Services Limited	G15, White Avenue, Airport Residential Area, Airport, Accra, P. O. BOX KA 160, Ghana	Ghana
315	EMEIA	Ghana	Ernst & Young Chartered Accountants	G15, White Avenue, Airport Residential Area, Airport, Accra, KA 16009, Ghana	Ghana
316	EMEIA	Gibraltar	EY LIMITED	Suite 3C, Regal House, PO Box 191, Queensway, GX11 1AA, Gibraltar	Gibraltar
317	EMEIA	Greece	Ernst & Young (Hellas) Certified Auditors Accountants SA	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
318	EMEIA	Greece	Ernst & Young Single Member Societe Anonyme for the Provision of Advisory Services	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
319	EMEIA	Greece	Platis - Anastasiadis & Partners Law Partnership	8B Chimarras Str., Maroussi, Athens, 15125, Greece	Greece
320	EMEIA	Guinea	FFA-Conseils	BP 1762, Conakry, Guinea	Guinea
321	EMEIA	Guinea	Fiduciaire France Afrique "FFA"	BP 1762, Conakry, Guinea	Guinea
322	EMEIA	Hungary	Ernst & Young Konyvvizsgáló Korlátolt Felelősségű Társaság	Váci ut. 20, Budapest, 1132, Hungary	Hungary
323	EMEIA	Hungary	Ernst & Young Tanácsadó Korlátolt Felelősségű Társaság	Váci ut. 20, Budapest, 1132, Hungary	Hungary
324	EMEIA	Hungary	Vámosi-Nagy Ernst and Young Ügyvédi Iroda	Váci ut. 20, Budapest, 1132, Hungary	Hungary
325	EMEIA	Iceland	Ernst & Young ehf	Borgartún 30, 105, Reykjavík, Iceland	Iceland
326	EMEIA	India	C Centric Solutions Private Limited	12th & 13th Floor, No 24, Canberra Block, UB City, Vittal Mallya Road, Bengaluru-560001, 560001, India	India
327	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	Bangladesh
328	EMEIA	India	Ernst & Young Associates LLP	6th Floor, Worldmark 1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi, 110037, India	India
329	EMEIA	India	Ernst & Young LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
330	EMEIA	India	Ernst & Young Merchant Banking Services Private Limited	14th, The Ruby, 29 Senapati Bapat Marg, Dadar (W), Mumbai, 400028, India	India
331	EMEIA	India	EY Actuarial Services LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
332	EMEIA	India	EY Restructuring LLP	22, Camac Street, Block-C, 3rd Floor, Kolkata, West Bengal, 700016, India	India
333	EMEIA	India	PDS Legal	14, Mittal Chambers, 1st Floor, Nariman Point, Mumbai, 400021, India	India
334	EMEIA	India	S R B C & Associates LLP	22nd Camac Street, Block B, 3rd Floor, Kolkata, West Bengal, 700016, India	India
335	EMEIA	India	S R B C & Co LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
336	EMEIA	India	S.R. Batliboi & Associates LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
337	EMEIA	India	S.R. Batliboi & Co. LLP	22 Camac Street, Block 'C', 3rd Floor, Kolkata, 700 016, India	India
338	EMEIA	Iraq	Ernst & Young	Villa 284, English Village, Gulan Street, Erbil, Iraq	Iraq
339	EMEIA	Iraq	Mustafa Fouad Abbas and Co. for Auditing and Controlling Accounts / Jointly	Villa 23, Block 609, Street 3 (Al-Ameerat Street), Al Mansour, Baghdad, P.O.BOX 6004, Iraq	Iraq
340	EMEIA	Ireland	DKM Economic Consultants Ltd	6 Grand Canal Wharf South Dock Road, Ringsend, DUBLIN, D04 PC84, Ireland	Ireland
341	EMEIA	Ireland	Ernst & Young Business Advisors	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland	Ireland

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
342	EMEIA	Ireland	Ernst & Young Business Advisory Services	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland	Ireland
343	EMEIA	Ireland	Ernst & Young Business Consultants	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland	Ireland
344	EMEIA	Ireland	Ernst & Young Chartered Accountants	Ernst & Young Building, Harcourt Centre, Harcourt Street, Dublin 2, D02 YA40, Ireland	Ireland
345	EMEIA	Isle of Man	Ernst & Young LLC	Rose House, 51-59 Circular Road, Douglas, IM1 1AZ, Isle of Man	Isle of Man
346	EMEIA	Italy	AXTERIA S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
347	EMEIA	Italy	Ernst & Young Business School S.r.l	Via Aurora 43, 00187, Rome, Italy, Italy	Italy
348	EMEIA	Italy	EY Advisory S.p.A.	Via Meravigli 14, Milano, 20123, Italy	Italy
349	EMEIA	Italy	EY S.p.A.	Via Lombardia 31, 00187, Rome, Italy	Italy
350	EMEIA	Italy	Studio Legale Tributario	Via Meravigli 14, Milano, 20123, Italy	Italy
351	EMEIA	Italy	Teorema Engineering S.r.l.	Via Meravigli n. 14, 20123, Milan, Italy, Italy	Italy
352	EMEIA	Italy	Theory S.r.l.	Via Meravigli 14, 20123, Milan, Italy, Italy	Italy
353	EMEIA	Ivory Coast	Ernst & Young	5 Avenue Marchand, Abidjan, 01 BP 2715, Cote D'Ivoire	Cote d'Ivoire
354	EMEIA	Ivory Coast	EY Advisory & Transaction Services	Abidjan, Plateau 5, Avenue Marchand, Immeuble Neuilly, Côte d'Ivoire, Ivory Coast	Cote d'Ivoire
355	EMEIA	Ivory Coast	Fiduciaire France Afrique	5 avenue Marchand, 01 BP 2715, Abidjan, Côte d'Ivoire	Cote d'Ivoire
356	EMEIA	Jordan	Ernst & Young Jordan	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan	Jordan
357	EMEIA	Jordan	Ernst & Young Jordan for Financial Consulting	Building No. 300, King Abdullah Street, Amman 11118, P.O. BOX 1140, Jordan	Jordan
358	EMEIA	Kazakhstan	Ernst & Young Advisory LLP	Esentai Tower, 77/7, Al-Farabi Avenue, Almaty, 050060, Kazakhstan	Kazakhstan
359	EMEIA	Kazakhstan	Ernst & Young Audit LLC	191 Abdrakhmanova Str., Bishkek, 720011, Kyrgyzstan	Kyrgyzstan
360	EMEIA	Kazakhstan	Ernst & Young Business Advisory Services Limited Liability Partnership	Al-Farabi ave., 77/7, Esentai Esentai Tower, Almaty, 050060, Kazakhstan	Kazakhstan
361	EMEIA	Kazakhstan	Ernst & Young Kazakhstan LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
362	EMEIA	Kazakhstan	Ernst & Young LLP	Al-Farabi ave., 77/7, Almaty, 050060, Kazakhstan	Kazakhstan
363	EMEIA	Kenya	Ernst & Young LLP	Kenya Re Towers, Upperhill, Off Ragati Road, P.O. Box 44286, Nairobi, 001000, Kenya	Kenya
364	EMEIA	Kuwait	Ernst & Young (Al-Aiban, Al-Osaimi & Partners)	19th - 20th Floor, Baitak Tower, Ahmed Al Jaber Street, Safat Square, Safat 13001, Kuwait City, P.O. BOX 74, Kuwait	Kuwait
365	EMEIA	Kuwait	Ernst & Young Consultancy Co. / Waleed Abdullah Saud Al Osaimi and Partner WLL	18th Floor, Baitak Tower, Ahmed Al Jaber Street, Safat Square, Safat 13001, Kuwait City, P.O. BOX 74, Kuwait	Kuwait
366	EMEIA	Latvia	SIA Ernst & Young Baltic	Muitas St. 1A, Riga, LV-1010, Latvia	Latvia
367	EMEIA	Lebanon	Ernst & Young P.C.C.	9th floor, Starco Building, South Block B, Minat El Hosn, Omar Daouk Street, Riad El Solh, Beirut 1107 2090, 11 - 1639, Lebanon	Lebanon
368	EMEIA	Libya	Almutadamin for Accounting and Auditing and Financial and Administrative Services LLC	Bashir Al Ibrahim Street, Yasser Arafat Square, Al-Dhahra, Tripoli, P.O. BOX 91873, Libya	Libya
369	EMEIA	Lithuania	UAB Ernst & Young Baltic	Aukstaiciu 7, Vilnius, 11341, Lithuania	Lithuania
370	EMEIA	Luxembourg	Compagnie de Revision	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
371	EMEIA	Luxembourg	Ernst & Young	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
372	EMEIA	Luxembourg	Ernst & Young Business Advisory Services	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
373	EMEIA	Luxembourg	Ernst & Young Tax Advisory Services	35E, Avenue John F. Kennedy, L1855, Luxembourg	Luxembourg
374	EMEIA	Luxembourg	EY PFS Solutions	35D, Avenue John F. Kennedy,, L1855, Luxembourg	Luxembourg
375	EMEIA	Madagascar	Ernst & Young Audit	Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, 101, Madagascar	Madagascar
376	EMEIA	Madagascar	Ernst & Young SARL	Villa Pervenche - Lotissement Bonnet - Ivandry, 101, Antananarivo, Madagascar	Madagascar
377	EMEIA	Malawi	Ernst & Young	Apex House, Kidney Crescent, PO Box 530, Blantyre, Malawi	Malawi
378	EMEIA	Malta	Ernst & Young Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
379	EMEIA	Malta	Ernst & Young Malta Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD1751, Malta	Malta
380	EMEIA	Malta	Ernst & Young Managed Services Limited	4th Floor, Regional Business Centre, Achille Ferris Street, Msida, MSD 1751, Malta	Malta
381	EMEIA	Mauritius	Ernst & Young	9th floor, Tower 1, NeXTeracom, , Cybercity, Ebene, 72201, Mauritius	Mauritius
382	EMEIA	Mauritius	Ernst & Young (Seychelles)	2nd Floor, Pirates Arms Building, Independence Avenue, PO Box 1289, Victoria, Mahe, Seychelles	Seychelles
383	EMEIA	Mauritius	Ernst & Young Ltd	9th floor, Tower 1, NeXTeracom, Cybercity, Ebene, Mauritius	Mauritius
384	EMEIA	Moldova, Republic of	Ernst & Young SRL	51, Alexandru Cel Bun Street, Chisinau, MD-2012 CHISINAU, Moldova, Republic of	Moldova, Republic of
385	EMEIA	Moldova, Republic of	EY Advisory Services SRL	51 Alexandru cel Bun Str., Chisinau, MD-2012, Moldova, Republic of	Moldova, Republic of
386	EMEIA	Morocco	Ernst & Young et Associés Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
387	EMEIA	Morocco	Ernst & Young Sarl	37 Boulevard Abdellatif Ben Kaddour, Casablanca, 20050, Morocco	Morocco
388	EMEIA	Mozambique	Ernst & Young, Limitada	Rua Belmiro Obadias Muianga, 179, C.P. 366, Maputo, Mozambique	Mozambique
389	EMEIA	Namibia	Ernst & Young Namibia	Cnr Otto Nitche Str & Maritz Str, Klein Windhoek, Windhoek, 10005, Namibia	Namibia
390	EMEIA	Netherlands	Ernst & Young Accountants LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
391	EMEIA	Netherlands	Ernst & Young Actuarissen B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
392	EMEIA	Netherlands	Ernst & Young Belastingadviseurs LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
393	EMEIA	Netherlands	Ernst & Young Certifypoint B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
394	EMEIA	Netherlands	Ernst & Young VAT Rep B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
395	EMEIA	Netherlands	EY Advisory Netherlands LLP	6 More London Place, London, SE1 2DA, United Kingdom	United Kingdom
396	EMEIA	Netherlands	EY VODW B.V.	52 Leusderend, 3832 RC Leusden, Netherlands	Netherlands
397	EMEIA	Netherlands	EY-Parthenon B.V.	Boompjes 258, 3011 XZ, Rotterdam, Netherlands	Netherlands
398	EMEIA	Nigeria	Ernst & Young	Ernst & Young Nigeria, 2a Bayo Kuku rd Ikoyi, P.O.Box 2442 Marina, Lagos, Nigeria	Nigeria
399	EMEIA	North Macedonia, Republic of	"Ernst & Young Certified Auditors Ltd. Kosovo" SHPK	Str Pashko Vasa 16/7, Prishtina, Territory of Kosovo, Serbia, Republic of	Serbia
400	EMEIA	North Macedonia, Republic of	ERNST & YOUNG - SERVICES DOOEL Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	North Macedonia, Republic of
401	EMEIA	North Macedonia, Republic of	Ernst & Young Certified Auditors Sh.p.k. - Skopje, Albanian Branch (Tirana)	Rr. "Ibrahim Rrugova" Godina Sky Tower, Kati 6 , Tirane, 1001 , Albania	Albania
402	EMEIA	North Macedonia, Republic of	Ernst & Young-Certified Auditors DOO - Skopje	8mi Septemvri St. 18/3-4, Karposh, Skopje, 1000, Macedonia, the former Yugoslav Republic of	North Macedonia, Republic of
403	EMEIA	Norway	Ernst & Young Advokatfirma AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
404	EMEIA	Norway	Ernst & Young AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, OSLO, NO-0051, Norway	Norway
405	EMEIA	Norway	Ernst & Young Value Added Tax Services AS	Dronning Eufemias gate 6, Oslo Atrium, P.O.Box 20, Oslo, NO-0051, Norway	Norway
406	EMEIA	Norway	EY Skye Consulting AS	2C, Ormerudveien, Kolbotn, 1410, Norway	Norway
407	EMEIA	Oman	Ernst & Young LLC	5th Floor, Landmark Building, Opposite Al Ameen Mosque, Ruwi 112, Bowshar, P.O. BOX 1750, Oman	Oman
408	EMEIA	Pakistan	EY Ford Rhodes	Room 601, Progressive Plaza, Beaumont Road, Karachi, 75530, Pakistan	Pakistan
409	EMEIA	Poland	Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
410	EMEIA	Poland	Ernst & Young Law Tałasiewicz, Zakrzewska i Wspólnicy spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
411	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business spółka komandytowa	Al. Armii Ludowej 26, 00-609 Warsaw, Poland	Poland
412	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
413	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka komandytowa	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
414	EMEIA	Poland	Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
415	EMEIA	Poland	EY Crowdsourcing spółka z ograniczoną odpowiedzialnością	Burakowska 5/7, 01-066 Warsaw, Poland	Poland
416	EMEIA	Poland	EY Doradztwo Podatkowe Krupa sp. k.	ul. Rondo ONZ 1, 00124, Warszawa, Poland	Poland
417	EMEIA	Portugal	Ernst & Young Angola, Limitada	Presidente Business Center, Largo 17 de Setembro, nº 3, 4º Piso - Sala 441, Luanda, Angola	Angola
418	EMEIA	Portugal	Ernst & Young Audit & Associados - SROC, S.A.	Avenida da República, 90, 6 Andar, 1600-206, Lisbon, Portugal	Portugal
419	EMEIA	Portugal	Ernst & Young S.A.	Avenida da Republica 90-3 Andar, 1649-024, Lisbon, Portugal	Portugal
420	EMEIA	Portugal	EY MANAGED SERVICES, LDA	Avenida da Republica 90-3 Andar, 1649-024, Lisbon, Portugal	Portugal
421	EMEIA	Portugal	EY SOLUÇÕES TECNOLÓGICAS, UNIPessoal LDA	Avenida da Republica, 90, 3 Andar, 1600-206, Lisbon, Portugal	Portugal
422	EMEIA	Portugal	Ricardo Reigada Pereira - Sociedade de Advogados, SP, RL	Rua Júlio Dinis, 891 - 4º esq., 4050-325, Porto, Portugal	Portugal
423	EMEIA	Qatar	EY Consulting LLC	17th Floor, Burj Al Gassar, Majlis Al Taawon Street., Onaiza, West Bay, Doha, P.O. BOX 164, Qatar	Qatar
424	EMEIA	Romania	"Radu & Asociatii" SPRL	15-17 Ion Mihalache Blvd., Bucharest Tower Centre Building, 20th floor, 1st district, Bucharest, 011171, Romania	Romania
425	EMEIA	Romania	Ernst & Young Accounting Services S.r.l.	15-17 Ion Mihalache Blvd, Floor 16, Sector 1, Bucharest, 011171, Romania	Romania
426	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
427	EMEIA	Romania	Ernst & Young S.r.l.	15-17 Ion Mihalache Blvd., "Bucharest Tower Center" building, floor 19, sector 1, Bucharest, 011171, Romania	Romania
428	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
429	EMEIA	Russian Federation	Center for Audit Technologies and Solutions Limited Liability Company	2, bld. 2, of. 401, Paveletskaya Square, 115054, Moscow, Russian Federation	Russian Federation
430	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Esentai Tower, 77/7, Al-Farabi Avenue, Almaty, 050060, Kazakhstan	Kazakhstan
431	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Strawinskylaan 613, 1077XX, Amsterdam, Netherlands	Netherlands
432	EMEIA	Russian Federation	Ernst & Young (CIS) B.V.	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
433	EMEIA	Russian Federation	Ernst & Young Business Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
434	EMEIA	Russian Federation	Ernst & Young IT Limited Liability Company	Sadovnicheskaya Nab., 77, bld. 1, Russia, 115035 Moscow, Russian Federation	Russian Federation

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
435	EMEIA	Russian Federation	Ernst & Young LLC	Spartakovskaya street, 6, Kazan, 420107, Republic of Tatarstan , Russian Federation	Russian Federation
436	EMEIA	Russian Federation	Ernst & Young LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
437	EMEIA	Russian Federation	Ernst & Young Valuation and Advisory Services LLC	Sadovnicheskaya nab. 77, bld. 1, 115035, Moscow, Russian Federation	Russian Federation
438	EMEIA	Russian Federation	EY Academy of Business Limited Liability Company	2, bld. 2, office 501, Paveletskaya Square, 115054, Moscow, Russian Federation	Russian Federation
439	EMEIA	Rwanda	Ernst & Young Rwanda Limited	Avenue de la Paix, B P 3638, Kigali, Rwanda	Rwanda
440	EMEIA	Saudi Arabia	Ernst & Young & Co (Certified Public Accountants)	Head Office, Al Faisaliah Office Tower, 14th Floor, King Fahad Road, Riyadh 11461, P.O. BOX 2732, Saudi Arabia	Saudi Arabia
441	EMEIA	Senegal	Ernst & Young Entrepreneurs Conseil	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
442	EMEIA	Senegal	Fiduciaire France Afrique - "FFA"	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
443	EMEIA	Senegal	Racine SA	22 Rue Ramez Bourgi, Dakar, Senegal	Senegal
444	EMEIA	Serbia	Cosovic & Partners Law Partnership Belgrade	Antifasisticke borbe 13A, Beograd-Novi Beograd, Novi Beograd, 11070, Serbia	Serbia
445	EMEIA	Serbia	Ernst & Young d.o.o. Beograd	Antifasisticke borbe 13A, Beograd-Novi Beograd, Novi Beograd, 11070, Serbia	Serbia
446	EMEIA	Serbia	Ernst & Young Montenegro d.o.o.	Stanka Dragojevic bb. , (building Universal Capital bank AD, Podgorica), Podgorica, 81000, Montenegro	Montenegro
447	EMEIA	Slovakia	Ernst & Young Law s. r. o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
448	EMEIA	Slovakia	Ernst & Young Law s.r.o. Podružnica Zagreb	Radnicka cesta 50, Zagreb, 10000, Croatia	Croatia
449	EMEIA	Slovakia	Ernst & Young Slovakia, spol. s r.o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
450	EMEIA	Slovakia	Ernst & Young, s. r. o.	Zizkova 9, Bratislava, 811 02, Slovakia	Slovakia
451	EMEIA	Slovenia	ERNST & YOUNG d.o.o.	Dunajska cesta 111, Ljubljana, 1000, Slovenia	Slovenia
452	EMEIA	Slovenia	ERNST & YOUNG Svetovanje, d.o.o.	Dunajska cesta 111, 1000 Ljubljana, Slovenia	Slovenia
453	EMEIA	South Africa	Ernst & Young Advisory Services Proprietary Limited	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
454	EMEIA	South Africa	Ernst & Young Incorporated	102 Rivonia Road, Sandton, Johannesburg, 2194, South Africa	South Africa
455	EMEIA	Spain	ATD AUDITORES SECTOR PÚBLICO, S.L.U	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
456	EMEIA	Spain	Ernst & Young Abogados, S.L.P.	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
457	EMEIA	Spain	Ernst & Young España, S.A.U.	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
458	EMEIA	Spain	Ernst & Young Servicios Corporativos, S.L.	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
459	EMEIA	Spain	Ernst & Young, S.L.	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
460	EMEIA	Spain	EY TRANSFORMA SERVICIOS DE CONSULTORIA, S.L.	Calle de Raimundo Fernandez Villaverde, 65 Torre Azca, 28003, Madrid, Spain	Spain
461	EMEIA	Sweden	Ernst & Young AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden
462	EMEIA	Sweden	Ernst & Young Corporate Finance AB	Jakobsbergsgatan 24, P.O. Box 7850, 10399, Stockholm, Sweden	Sweden
463	EMEIA	Sweden	EY Doberman AB	2, Torkel Knutssonsgatan, 118 25, Sweden	Sweden
464	EMEIA	Sweden	EY Law AB	P.O. Box 3455, Jakobsbergsgatan 24, 103 69, Stockholm, Sweden	Sweden
465	EMEIA	Sweden	EY Skye Consulting Sweden AB	Saltmatargatan 19A, 113 59 , Stockholm, Sweden	Sweden

EY Member Firms and Affiliates at 06 January 2021 - ICAEW Audit Regulation 2.12

	EY Area	EY Country	Entity Name	Registered Office address	Jurisdiction of Incorporation
466	EMEIA	Sweden	EY Skye Holding AB	Saltmatargatan 19A, 113 59 , Stockholm, Sweden	Sweden
467	EMEIA	Switzerland	Ernst & Young AG	Marktgass 21 , Vaduz, 9490 , Liechtenstein	Liechtenstein
468	EMEIA	Switzerland	Ernst & Young AG	Aeschengraben 27, 4051, Basel, Switzerland	Switzerland
469	EMEIA	Syrian Arab Republic	Husrieh & Associates Ernst & Young LLC	5th Floor, Rouya Building 4, 8th Gate, Yafoor Area, Damascus, P.O. BOX 30595, Syrian Arab Republic	Syrian Arab Republic
470	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 of	Tanzania, United Republic of
471	EMEIA	Tunisia	AMC Ernst & Young	EY Building, Boulevard de la Terre, Centre Urbain Nord, Tunis, 1003, Tunisia	Tunisia
472	EMEIA	Turkey	Bey Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire 55, Kat: 2, Sariyer/Istanbul, 34398, Turkey	Turkey
473	EMEIA	Turkey	Ernst & Young Kurumsal Finansman Danismanlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi, No:27, Daire:58-60 Kat:4-5 , Sariyer/Istanbul , 34398, Turkey	Turkey
474	EMEIA	Turkey	Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 54-57-59, Kat: 2-3-4, Sariyer, Istanbul, 34398, Turkey	Turkey
475	EMEIA	Turkey	Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.	Maslak Mahallesi Eski Buyukdere Caddesi No. 27, Daire: 52-53-56, Kat: 1-3, Sariyer/Istanbul, 34398, Turkey	Turkey
476	EMEIA	Uganda	Ernst & Young	Ernst & Young House, 18 Clement Hill Road, Shimoni Office Village, PO Box 7215, Kampala, Uganda	Uganda
477	EMEIA	Ukraine	Ernst & Young Audit Services LLC	Khreshchatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
478	EMEIA	Ukraine	Ernst & Young LLC	Kreshchatyk Street, 19A, Kyiv, 01001, Ukraine	Ukraine
479	EMEIA	Ukraine	EY Legal Services LLC	Khreshchatyk Street. 19A, KYIV , 01001, Ukraine	Ukraine
480	EMEIA	United Arab Emirates	Ernst & Young - Middle East	24th Floor, Office 2449, Sila Tower,, Abu Dhabi Global Market Square, Al Maryah Island, Abu Dhabi, P.O. BOX: 136, United Arab Emirates	United Arab Emirates
481	EMEIA	United Arab Emirates	Ernst & Young Corporate Finance Limited	Ground Floor, ICD Brookfield Place, Dubai International Financial Centre, Dubai, P.O. BOX: 9267, United Arab Emirates	United Arab Emirates
482	EMEIA	United Arab Emirates	EY Law LLP	Ground Floor, ICD Brookfield Place, Dubai International Financial Centre, Dubai, P.O. BOX: 9267, United Arab Emirates	United Arab Emirates
483	EMEIA	United Kingdom	Ernst & Young Limited	4th Floor, Harbour Place, 7 Martin Hammerschlag Way, Foreshore, Cape Town, 8001, South Africa	South Africa
484	EMEIA	United Kingdom	Ernst & Young LLP	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
485	EMEIA	United Kingdom	EY AgilityWorks Limited	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
486	EMEIA	United Kingdom	EY Incentives Limited	1 More London Place, London, SE1 2AF, United Kingdom	United Kingdom
487	EMEIA	United Kingdom	EY-Seren Limited	55-57, Rivington Street, London, EC2A 3QA, United Kingdom	United Kingdom
488	EMEIA	Uzbekistan	Ernst & Young Audit Organization LLC	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan	Uzbekistan
489	EMEIA	Uzbekistan	Ernst & Young Valuation LLC	Inconel Business Center, 3rd floor, Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan	Uzbekistan
490	EMEIA	Uzbekistan	Joint Venture "ERNST AND YOUNG ADVISORY" Limited Liability Company	Mustaqillik Prospekt, 75, Tashkent, 100000, Uzbekistan	Uzbekistan
491	EMEIA	Zambia	EY Advisory Services Limited	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, PO BOX 35483, Zambia	Zambia
492	EMEIA	Zambia	EY Zambia	Plot 354437, EY Place, Alick Nkhala Road, Lusaka, PO BOX 35483, Zambia	Zambia
493	EMEIA	Zimbabwe	Ernst & Young	Level 1, Angwa City, Julius Nyerere Way/Kwame Nkrumah Avenue, Harare, P.O. BOX 702, Zimbabwe	Zimbabwe
494	EMEIA	Zimbabwe	Ernst & Young Advisory Services (Private) Limited	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare P.O. Box 702, Zimbabwe	Zimbabwe
495	EMEIA	Zimbabwe	Ernst & Young Associates (Pvt) Ltd	Level 1, Angwa City, Julius Nyerere, Way/ Kwame Nkrumah Avenue, Harare, Zimbabwe	Zimbabwe