

List of Member Firms to the best of our knowledge as per 9 February 2024			
Firm country	Firm name	Registration number	Address
Algeria	BDO Algerie Eurl	16/00 0982307B10	Micro Zone d'Activite Hydra Chemin Doudou Mokhtar n 20 Hydra - Alger ALGERIA
Argentina	Becher y Asociados S.R.L.	1760156	Maipu 942, Ground Floor C1006ACN Buenos Aires ARGENTINA
Argentina	BDO Finanzas Corporativas S.A.	30-68164999-5	Maipu 942, Ground Floor C1006ACN Buenos Aires ARGENTINA
Argentina	BDO Zona América S.A.	217266070016	Edificio M1 Local A, Ruta 8 Km. 17,500, Zonamérica - Montevideo, Uruguay
Armenia, Tajikistan, Kyrgyz Republic	BDO Armenia CJSC	273.120.05398	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Advisory CJSC	286.120.1015159	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Accounting, Tax & Legal CJSC	264.120.06350	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Aruba	BDO Aruba CV	H48121	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Aruba	BDO Beheer Aruba VBA	H48121	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Australia/Timor- Leste	BDO Australia LTD	N/A	Level 10 12 Creek Street Brisbane, QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers (SA) Pty Ltd	N/A	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Audit Partnership (SA)	N/A	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Digital (SA) Pty Ltd	ACN 603 930 356	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA

Australia	BDO Finance Solutions (SA) Pty Ltd	ACN 632 896 934	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO (SA)	N/A	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO (SA) Pty Ltd	ACN 008 146 021	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Administration (SA) Pty Ltd	N/A	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Audit (SA) Pty Ltd	ACN 161 379 086	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Audit Goodwill Pty Ltd	ACN 161 378 687	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Corporate (SA) Pty Ltd	ACN 008 282 620	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Corporate Finance (SA) Pty Ltd	ACN 008 181 379	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Holdings (SA) Pty Ltd	ACN 161 232 373	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Industrial & Organisational Psychology Pty Ltd	N/A	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Advisory (SA) Pty Ltd	ACN 161 378 892	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Services Pty Ltd	ACN 134 242 434	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Administration Pty Ltd	ACN 134 036 490	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA

Australia	BDO Audit Goodwill Co Pty Ltd	ACN 134 036 445	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Audit Pty Ltd	ACN 134 022 870	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Business Restructuring Pty Ltd	ACN 134 036 507	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Forensic Services (QLD) Pty Ltd	ACN 133 818 023	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Group Holdings Ltd	ACN 133 657 833	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Corporate Finance Ltd	ACN 010 185 725	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers Pty Ltd	ACN 010 862 290	Level 10, 12 Creek Brisbane QLD 4000
Australia	BDO (NTH QLD)	N/A	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO (NTH QLD) Pty Ltd	ACN 099 939 492	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Audit (NTH QLD) Pty Ltd	ACN 121 461 041	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Private Wealth (NTH QLD) Pty Ltd	ACN 162 483 374	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Audit (NT)	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO (NT)	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO Corporate Finance (East Coast) Pty Ltd	ACN 050 038 170	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Corporate Finance (WA) Pty Ltd	ACN 124 031 045	38 Station Street, Subiaco WA 6008 AUSTRALIA
Australia	BDO East Coast Partnership	ACN 603 930 356	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Services (East Coast) Pty Ltd	ACN 000 941 551	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Services (QLD) Pty Ltd	N/A	Level 10, 12 Creek Street Brisbane, QLD 4000 AUSTRALIA

Australia	BDO Transaction Services (East Coast) Pty Ltd	N/A	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Migration Services Pty Ltd	ACN 615 973 923	Collins Square Tower Four Level 18, 727 Collins Street Melbourne VIC 3008
Australia	BDO Lead APJ Pty Ltd	ACN 625 757 226	Level 11, 1 Margaret street Sydeny NSW 2000 Australia
Australia	BDO (TAS) Pty Ltd	ACN 009 547 844	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO Audit (TAS)	N/A	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO (WA) Pty Ltd	ACN 124 158 863	Level 9, Tower 2, 5 Spring Street, WA 6008 Perth, AUSTRALIA
Australia	BDO Audit (WA) Pty Ltd	ACN 112 284 787	Level 9, Tower 2, 5 Spring Street, Perth, 6008 Wetern Australia
Australia	BDO Corporate Tax (WA) Pty Ltd	ACN 124 158 756	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Tax (WA) Pty Ltd	ACN 124 031 036	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Tax and Advisory (WA) Pty Limited	ACN 124 158 765	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Capital (WA) Pty Ltd	ACN 624 854 093	Level 9, Tower 2, 5 Spring Street, Perth, 6008 Wetern Australia, AUSTRALIA
Australia	Acceler8 Pty Ltd	ACN 616 316 324	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Group Finance Pty Ltd	ACN 105 946 941	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Nominees Pty Ltd	ACN 010 000 754	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Private Wealth (WA) Pty Ltd	ABN 11 637 294 083	Level 9, Tower 2, 5 Spring Street, Perth, 6008 Wetern Australia, AUSTRALIA
Australia	BDO RSE Services Pty Ltd	ACN 639 507 298	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA

Australia	Consolid8 Pty Ltd	ACN 128 651 909	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Consolid8 Group Pty Ltd	ACN 613 382 942	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Japara Nominees Pty Limited	ACN 007 963 304	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Austria	BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellsch	137743p	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	BDO Financial Advisory Services GmbH Wirtschaftsprüfungs-	7421x	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	BDO Kärnten GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellsch	231769m	Pöckau 232 9601 Arnoldstein Kärnten AUSTRIA
Austria	BDO Oberösterreich GmbH Wirtschaftsprüfungs -	250122b	Reuchlinstrasse 6 4020 Linz AUSTRIA
Austria	BDO Austria Holding Wirtschaftsprüfungs GmbH	281332z	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Steiermark GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellsch	256857g	Schubertstraße 62 8010 Graz Styria Austria
Austria	BDO Niederösterreich GmbH Wirtschaftsprüfungs- und	354843d	Hauptplatz 16, Stiege 4, Top 5 2460 Bruck an der Leitha Lower Austria Austria
Austria	BDO Assurance GmbH Wirtschaftsprüfungs- und	N/A	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Wien GmbH Wirtschaftsprüfungs- und	78439b	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Corporate Finance GmbH	461765t	Kirchgasse 5/3 6850 Dornbirn Vorarlberg Austria
Austria	BDO Salzburg GmbH Wirtschaftsprüfungs- und	521027t	Himmelreich 1, 5020 Salzburg, Austria

Austria	BDO Burgenland GmbH Steuerberatungsgesellschaft	381729t	Gustav Brunner Straße 1/10 7400 Oberwart Burgenland Austria
Austria	BDO Consulting GmbH	217731v	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Health Care Consultancy GmbH	137743p	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Muratal GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	449722g	Burggasse 123 8750 Judenburg Styria Austria
Austria	BDO Wolfsberg GmbH Steuerberatungsgesellschaft	204298p	Sporergasse 9 9400 Wolfsberg, Carinthia Austria
Azerbaijan	BDO Azerbaijan LLC	N/A	Apt. 26, 177 Afiyaddin Jalilov Street AZ1025 Baku Azerbaijan
Bahamas	BDO Chartered Accountants and Advisors	N/A	Gresham House, Charlotte Street N-10144, Nassau Bahamas
Bahamas	BDO Advisory Services Ltd.	113633050	Gresham House Charlotte Street South, Nassau BAHAMAS
Bahrain/Oman/Qatar	BDO Specialized Partnership (Bahrain) (formerly BDO Public Accountants)	N/A	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, KINGDOM OF BAHRAIN
Bahrain/Oman /Qatar	BDO LLC (Oman) (formerly BDO Audit (Oman))	1222681	Suite no. 601 & 602 Pent House, Beach one Building, Way no. 2601, Shatti Al Qurum, P.O. Box 1176, Ruwi, PC 112, Sultanate of Oman
Bahrain/Oman /Qatar	BDO Jawad Habib Qatar for Accounting, Auditing and Consulting (formerly BDO Audit (Qatar))	N/A	33rd Floor, Palm Tower B, West Bay P.O. Box 24139 Doha, State of Qatar
Bahrain/Oman /Qatar	BDO Consulting WLL (Bahrain)	5181101	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, Kingdom of Bahrain

Bahrain/Oman /Qatar	BDO Human Resource Consulting WLL (Bahrain)	5181102	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, Kingdom of Bahrain
Belgium	BDO Belgium BV	0407.716.932	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Bedrijfsrevisoren BV	0431.088.289	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Accountants & Tax Advisors BV	0438.475.137	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Advisory BV	0459.910.454	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Innovation Gardens	0692.549.712	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Southwest	0777.542694	De Stassartstraat 35 1050 Brussels (Elsene) Belgium
Belgium	BDO Chapelle	0735.835.664	de Stassartstraat 35 1050 Brussels (Elsene)
Belgium	BDO Cynex Tax & Accounting	0535.986.366	Herkenrodesingel 10 bus 301 3500 Hasselt
Belgium	Cynex Business Office B.V. (to be renamed to	N/A	Herkenrodesingel 10 bus 301 3500 Hasselt
Belgium	Cynex (to be renamed to BDO Cynex)	N/A	Herkenrodesingel 10 bus 301 3500 Hasselt
Brazil	BDO RCS Auditores Independentes Sociedade Simples	N/A	Rua Major Quedinho, 90 -3o andar 01050-901 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Auditores e Consultores	61.602.306/0001-02	Rua Major Quedinho, 90, 4º, Centro 01050-901 Sao Paulo, SP BRAZIL

Brazil	BDO RCS Gestao Empresarial	07.119.626/0001-60	Rua Major Quedinho, 90, 5°, Centro 01050-907 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Serviços Administrativos	05.345.611/0001-95	Rua Major Quedinho, 90, 2°, Centro 01050-901 Sao Paulo, SP BRAZIL
British Virgin Islands	BDO Limited	N/A	2nd Floor Sea Meadow House Tobacco Wharf Road Town VG 1110Tortola BRITISH VIRGIN ISLANDS
British Virgin Islands	BDO Insolvency Restructuring Asset Recovery Services Global Limited ("BIRAS")	2015006	Sea Meadow House Tobacco Wharf Road Town, Tortola British Virgin Islands PO Box 34 Road Town, Tortola British Virgin Islands
Bulgaria	BDO AFA	N/A	38 Oborishte, 1504 Sofia, Bulgaria
Bulgaria	BDO AFA Consultants OOD	121813481	38 Oborishte Str. 1504 Sofia Bulgaria Postal address: 119 Oborishte Str. 1505 Sofia Bulgaria
Canada	BDO Canada LLP	N/A	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Law LLP	N/A	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Transaction Advisory Services Inc.	847618857	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO & Partners LLP	137291878	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Limited	101518124	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada & Associates Ltd	874736879	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA

Canada	BDO Canada Corporate Finance Inc.	896009776	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Financial Services Inc.	822967295	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Immigration Services Inc.	871953097	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Valuation Inc.	130735855	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Wealth Management Inc.	898368212	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Financial Services Limited Partnership	827626623	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO & Company LLP	829570902	20 Wellington St E Suite 500 Toronto, ON M5E 1C5 CANADA
Cayman Islands	BDO Cayman Ltd	N/A	2nd Floor - Building 3 Governors Square 23 Lime Tree Bay Avenue KY1 1205 Grand Cayman GRAND CAYMAN
Cayman Islands	BDO CRI (Cayman) Ltd	N/A	3rd Floor, Century Yard, Cricket Square, Elgin Avenue, West Bay Grand Cayman KY1-1205 GRAND CAYMAN
Cayman Islands	BDO Advisors SECZ Limited	N/A	2nd Floor - Building 3 Governors Square 23 Lime Tree Bay Avenue KY1 1205 Grand Cayman GRAND CAYMAN
Cayman Islands	CNS Accounting Solutions Ltd	N/A	Sarah Howard Building 1701 Hollis Street Halifax, Nova Scotia CANADA
Chile	BDO Auditores & Consultores LTDA	77.548.780-1	Av. Américo Vespucio Sur 100, Piso 11, Las Condes, Santiago - Chile Zip Code 7580150

Hong Kong & Macao	BDO Limited	#N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong HONG KONG
Hong Kong & Macao	BDO Financial Services Limited	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Tax Limited	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	McCabe International Limited	N/A	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	McCabe Secretarial Services Limited	N/A	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Group Holding Limited	N/A	C/O 25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Management Limited	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO MLC Holding Limited	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Business Services Limited	N/A	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Financial Reporting Advisory Limited	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Macao	BDO (Macau) Limited	N/A	C/O 25th Floor, Wing on Centre 111 Connaught Road Central, Hong Kong
China (PRC)	BDO China Shu Lun Pan Certified Public Accountants LLP (BDO Li	9131010156803764U	4F. No. 61, NanJing Dong Road 200002 Shangai PEOPLE'S REPUBLIC OF CHIN

China (PRC)	BDO China Baide Corporate Advisory Co., Ltd	9131010130159552XN	4F. No. 61, NanJing Dong Road 200002 Shangai PEOPLE'S REPUBLIC OF CHIN
China (PRC)	Li Xin Certified Tax Agents Co Ltd	91310101703073628A	4F. No. 61, NanJing Dong Road 200002 Shangai PEOPLE'S REPUBLIC OF CHIN
Taiwan	BDO Taiwan	76902916	10F, No. 72 Sec.2 Nanjing E. Road Taipei TAIWAN 104 R.O.C.
Colombia	BDO Colombia SAS	830053527-8	Carrera 16 # 97-42, Piso 8 110111 Bogotá, Colombia
Colombia	BDO Audit SA	860600063-9	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Outsourcing SAS	830065829-9	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Assurance SAS	901039504-8	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Aseguramiento SAS	900833799-5	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Shared Services Center S.A.S.	901423790-4	Carrera 16 No. 97-46 8th Floor Bogotá Colombia
Colombia	BDO W S.A.S. BIC	3612057	Carrera 16 # 97-46, Piso 8, Bogotá, Colombia
Costa Rica	BDO Auditores	N/A	Oficentro Ejecutivo La Sabana, Edificio 6, Piso 5, 10108 San José, Costa Rica
Costa Rica	BDO Legal, S.A.	3-101-271097	Oficentro Ejecutivo La Sabana, Torre 6 Piso 5, 10108 San José, Costa Rica
Croatia, Bosnia and Herzegovina (Muslim-Croat Federation) , although this is counted under Serbia - 1 firm	BDO Croatia d.o.o.	80044149	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Croatia	BDO Grupa d.o.o.	081241761	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Bosnia and Herzegovina (Muslim-Croat	BDO BH d.o.o. Sarajevo	65-01-0327-15	Fra Anđela Zvizdovića 1 71000 Sarajevo Bosnia and Herzegovina
Croatia	BDO Savjetovanje d.o.o.	080210343	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA

Croatia	BDO Infokorp d.o.o.	080116270	Savska cesta 106 10000 Zagreb Croatia
Cyprus	BDO Limited	N/A	2nd Floor Sea Meadow House Tobacco Wharf Road Town VG 1110Tortola BRITISH VIRGIN ISLANDS
Cyprus	BDO Fund Services Ltd	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Cyprus	BDO Restructuring and Insolvency Services Limited	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Cyprus	BDO Cloud Services Limited	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Czech Republic	BDO Group s.r.o.	08639060	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Consulting s.r.o.	49622625	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Czech Republic s.r.o.	26402220	Nádražní 344/23 150 00 Prague Czech Republic
Czech Republic	BDO Audit s.r.o	45314381	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Legal s.r.o.	08559791	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Valuation s.r.o.	19410786	Nádražní 344/23, Smíchov, 150 00 Praha 5, Czech Republic
Denmark/Greenland & Faroe Islands	BDO Statsautoriseret Revisionsaktieselskab	20222670	Kystvejen 29 8000 Arhus C DENMARK
Denmark	BDO Holding VI Statsautoriseret Revisionsaktieselskab	42709026	Kystvejen 29 8000 Aarhus C DENMARK
Dominican Republic	BDO S.R.L.	83630SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA

Dominican Republic	BDO Auditoria S.R.L.	84042SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Consulting S.R.L.	83827SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Esenfa S.R.L.	17123SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Impuestos S.R.L.	83622SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Outsourcing S.R.L.	84482SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Recursos Humanos S.R.L.	83926SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	BDO Riesgos y Tecnologia S.R.L.	83856SD	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Curaçao/St Maarten (to include Dutch territories of Bonaire/Saba/St.	BDO B.V.	96038	Castorweg 2 P.O. Box 4895 Willemstad Curaçao

Bonaire	BDO Bonaire BV	6630	Kaya C.E.B. Hellmund 6 Unit C-3 Kralendijk Bonaire
Curaçao	BDO Specialist Advisory Services BV	99996	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Corporate Finance B.V.	120312	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Holding B.V.	99998	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Tax B.V.	125502	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
St Maarten	BDO Sint Maarten BV	18395	J. Irausquin Boulevard 11c Philipsburg, St Maarten
East Africa (Kenya/Tanzania/ Uganda/Rwanda /Burundi	BDO East Africa	C073166	10 Frere Felix de Valois St Port Louis MAURITIUS
Ethiopia	BDO Consulting PLC	N/A	Africa Avenue (Bole Road) Tropical Mall (Next to Ramada Hotel), 11th Floor Bole Sub City, Woreda 03, PO Box 14001, Addis Ababa, Ethiopia
Ethiopia	BDO Ethiopia Audit LLP Certified Audit Firm	N/A	Addis Ababa, Ethiopia, Bole sub city, Woreda 3, Tropical Mall, 11th Floor, Tel : +251913791008, Po. Box 16229 Addis Ababa, Ethiopia
Kenya	BDO East Africa Advisory Services ltd - Kenya	CPR/2010/17152	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, P.O. Box 10032-00100, NAIROBI, KENYA.
Tanzania	BDO East Africa Advisory Services ltd - Tanzania	77532	ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
Uganda	BDO East Africa Advisory Services ltd - Uganda	80010003388686	Nakawa Business Park Plot3-5 New PortBell Road PO Box 9113 Kampala UGANDA

Rwanda	BDO EA Rwanda LTD	103308582	Career Center Building, 8th Floor, KG 541st, 6593 Kigali RWANDA
Antigua & Barbuda/St. Lucia/Dominica/St. Vincent & the Grenadines/Grenada/Anguilla, St.	BDO Eastern Caribbean LLC	N/A	Kamilah House P.O. Box 637 Rock Farm Anguilla, BWI
Anguilla, St Kitts & Nevis and Montserrat	BDO LLC	N/A	The Maico Headquarters Building, Cosley Road, The Valley, Anguilla B.W.I.
Antigua & Barbuda	BDO Eastern Caribbean	N/A	Cnr Factory Road and Carnival Gardens St Johns Antigua
St. Lucia, Dominica	BDO	N/A	Mercury Court Choc Estate Castries St. Lucia
St. Vincent & the Grenadines; Grenada	BDO Eastern Caribbean	N/A	Kingston Park Financial Services Centre Kingstown St. Vincent
Ecuador	BDO Ecuador Cia. Ltda.	17962	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
Ecuador	GerEnfoque S.A. (trading name BDO Outsourcing)	88373	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
Ecuador	M.C. Stern Cia. Ltda. (trading name BDO Consulting)	51638	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
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El Salvador	Figuroa Jimenez Consultores SA de CV	0614-100693-105-1	17 AV. NORTE Y CALLE EL CARMEN, CENTRO DE NEGOCIO KINETIKA NIVEL 8 LOCAL 13B Santa Tecla La Libertad EL SALVADOR
El Salvador	Figuroa Jimenez y Asociados	0614-080679-005-4	17 AV. NORTE Y CALLE EL CARMEN, CENTRO DE NEGOCIO KINETIKA NIVEL 8 LOCAL 13B Santa Tecla La Libertad EL SALVADOR
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India	BDO EDGE India Private Limited [formerly known as BDO GDC India Private	N/A	The Ruby, Level 9, North-West Wing Senapati Bapat Marg, Dadar West Mumbai - 400028 India
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Mauritius/Seychelles/Comoros/Madagascar	BDO LLP (trading under BDO&Co.)	N/A	10 Frère Félix de Valois St Port Louis MAURITIUS

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Mauritius	BDO Solutions Ltd	C120699	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO IT Consulting Ltd	C139772	10 Frère Félix de Valois St Port Louis MAURITIUS
Mexico	Castillo Miranda y Compañía, S.C.	N/A	Paseo de la Reforma 505-31, Colonia Cuauhtemoc, Delegacion Cuauhtemoc, 06500 Mexico, D.F. MEXICO
Mexico	Administrative Human Capital Services México,	AHC190109M38	Lago Alberto 442- 403 Suite 600, Col Anahuac II, Ciudad de México
Mexico	F&A Consultoría de Negocios México SA de	FCN190130E42	Lago Alberto 442- 403 Suite 600, Col Anahuac II, Ciudad de México
Mexico	Castillo Miranda, S.C.	N/A	Paseo de la Reforma 505-31, Colonia Cuauhtemoc, 06500 Mexico City, Mexico
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Mongolia	BDO Audit LLC	9018001010	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
Mongolia	BDO Tax LLC	9011555112	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
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Morocco	BDO Advisory Sarl	337467	119 BD Abdelmoumen # 40, 5th Floor. 20360 Casablanca
Morocco	BDO Audit, Tax & Advisory SA (formerly KPMG SA)	25681	11 Avenue Bir Kacem Souissi 10170 Rabat Morocco
Morocco	BDO Expertise Sarl	N/A	119 BD Abdelmoumen # 38, 5th Floor. 20360 Casablanca

Mozambique	BDO, Lda	12019	Av. 25 de Setembro 1230 3 Bloco, 5 Caixa Postal 4200, Maputo MOZAMBIQUE
Namibia	BDO	PAAB 9402	Mercury Court Choc Estate Castries St. Lucia
Netherlands	BDO Holding B.V.	99998	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Netherlands	BDO Accountancy, Tax & Legal B.V. (previously knows as BDO)	17171188	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	BDO Audit & Assurance B.V.	17171186	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	BDO Advisory B.V. (previously known as BDO Consultants B.V.)	17171176	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	BDO Corporate Finance B.V.	30139003	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Netherlands	BDO Interim & Recruitment B.V.	36038787	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	BDO Investigations B.V.	17171175	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	BDO BAMN B.V.	24237296	Philiteleen 73, PO Box 182, Eindhoven, 5617 AM Netherlands
New Zealand	BDO New Zealand Limited	N/A	Level 10, BDO Tower, 19 Como Street, Takapuna P.O. Box 33673, North Shore City, Takapuna, Auckland 0740 New Zealand
New Zealand	BDO Auckland	N/A	4 Graham Street Level 4 Auckland City New Zealand
New Zealand	BDO Hawke's Bay	N/A	86 Station Street Napier NEW ZEALAND
New Zealand	BDO Hawke's Bay Ltd	N/A	86 Station Street Napier NEW ZEALAND

New Zealand	BDO Central (NI) Services Ltd	1156547	86 Station Street Napier NEW ZEALAND
New Zealand	BDO Christchurch	N/A	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Christchurch Ltd	1092763	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Gisborne	N/A	1 Peel Street Gisborne NEW ZEALAND
New Zealand	BDO Gisborne Ltd	1280758	1 Peel Street Gisborne NEW ZEALAND
New Zealand	BDO Information Systems (New Zealand) Ltd	1728150	4 Graham Street Level 4 Auckland City New Zealand
New Zealand	BDO Invercargill	N/A	136 Spey Street Invercargill NEW ZEALAND
New Zealand	BDO Invercargill Ltd	1979858	136 Spey Street Invercargill NEW ZEALAND
New Zealand	BDO Rotorua	N/A	1130 Pukaki Street Rotorua NEW ZEALAND
New Zealand	BDO Rotorua Ltd	4937979	1130 Pukaki Street Rotorua NEW ZEALAND
New Zealand	BDO Taranaki	N/A	10 Young Street New Plymouth NEW ZEALAND
New Zealand	BDO Taranaki Ltd	979564	10 Young Street New Plymouth NEW ZEALAND
New Zealand	BDO Tauranga Ltd	4551959	Level 1, The Hub 525 Cameron Road Tauranga 3110 - New Zealand
New Zealand	BDO Wellington Ltd	1947146	50 Customhouse Quay Level 1, Tower Bldg Wellington NEW ZEALAND

New Zealand	BDO Wellington	N/A	50 Customhouse Quay Level 1, Tower Bldg Wellington NEW ZEALAND
New Zealand	BDO Tauranga	N/A	BDO Building 96 Cameron Road PO Box 800, Tauranga NEW ZEALAND
New Zealand	BDO Northland	N/A	Level 3, Bdo Business Centre Level 3, Bdo Business Centre, 15 Porowini Avenue Whangarei, Northland 0110 - New Zealand
New Zealand	BDO Northland Ltd	5226802	Level 3, Bdo Business Centre Level 3, Bdo Business Centre, 15 Porowini Avenue Whangarei, Northland 0110 - New Zealand
New Zealand	BDO Wellington Audit Limited	6196331	LEVEL 1, 50 CUSTOMHOUSE QUAY, WELLINGTON 6011 NEW ZEALAND
New Zealand	BDO IS Christchurch Limited	8347383	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Manawatu	N/A	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Manawatu Limited	1030921	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Marlborough Tasman Limited	934486	65 Seymour Street Blenheim New Zealand
New Zealand	BDO Pakihi Taitokerau Limited	N/A	108 Kerikeri Road, Kerikeri 0230, New Zealand
New Zealand	BDO Southern Lakes and Central Otago Limited	6588534	Level 2 45 Camp Street Queenstown 9300 New Zealand
New Zealand	BDO Christchurch Audit Limited	8472564	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand

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Nigeria	BDO Management Consulting Limited	170585	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Nigeria	Tinubu Associates Unlimited	8486	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Norway	BDO AS	N/A	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Norway	BDO Advokater AS	996798577	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Pakistan, Afghanistan	BDO Ebrahim & Co	N/A	2/F, Block C Lakson Square Building No. 1 Sarwar Shaheed Road 74200 Karachi PAKISTAN
Pakistan	BDO Ebrahim Consulting (Private) Limited	10000330	2nd Floor, Block C, Lakson Square Building No. 1 Sarwar Shaheed Road Karachi - 74200 PAKISTAN
Panama, Honduras, Nicaragua, Belize	BDO Audit, S.A.	N/A	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	BDO Legal	25038486	F&F Tower, 50th Street, 30th Floor, Panama City
Honduras	BDO, S. de R.L.	37473 - 2555959	Honduras Business Center, 8o nivel Centro Commercial Novacentro Parque Commercial Los Próceres Tegucigalpa, M.D.C. Honduras, C.A.

Nicaragua	BDO Nicaragua SA	JO910000231009	Edificio ECO, 5to piso De la rotonda universitaria 100 metros al lago, Managua, Nicaragua
Panama	BDO Advisory S.A. (former BDO Outsourcing SA)	355501	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	BDO Tax SA	573917	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	BDO Central America SA	155608397	F&F Tower, Piso 30, Calle 50, PANAMA
Papua New Guinea	BDO	N/A	PO Box 569 Port Moresby PAPUA NEW GUINEA
Paraguay	BDO Auditores Consultores	N/A	Humaitá 145 Edificio Planeta I 9° Piso Asunción PARAGUAY
Paraguay	BDO Impuestos	N/A	Humaita 145, 9e Piso Edificio Planeta I 1245 Asuncion PARAGUAY
Paraguay	BDO Consulting	N/A	Humaita 145, 9e Piso Edificio Planeta I 1245 Asuncion PARAGUAY
Paraguay	BDO Paraguay S.A.	N/A	Gral. Diaz 521, Edificio Internacional Faro Piso 6 1240 Asunción PARAGUAY
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Peru	Pierrend Gómez & Asociados S. Civil de R.L.	01690523	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU
Peru	BDO Consulting SAC	11032487	Av. Antonio Miroquesada 425 Urb. San Felipe Piso 10 Magdalena del Mar - Lima 17 PERU

Peru	BDO Consultores Tributarios y Legales S.A.	00227692	Av. Andres Reyes 420 Piso 11 San Isidro - Lima 27 PERU
Peru	BDO Outsourcing SAC	11136981	Av. Camino Real 456 Torre Real Piso 12 San Isidro - Lima 27 PERU
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Portugal/Angola/Cape Verde	BDO & Associados, SROC, Lda	N/A	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO II Advisory, SA	507156919	Rua Marcelino Sá Pires 14-4', Sala 43 4700-924 Braga PORTUGAL
Portugal	BDO Consulting Lda	505275970	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO Outsourcing, Serviços de Contabilidade e Organização Lda	503804797	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Romania/Moldova	BDO Audit SRL	N/A	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Moldova	BDO Audit & Consulting SRL	N/A	MD-2004, 202/B Stefan Cel Mare Blvd Chisinau REPUBLIC OF MOLDOVA
Moldova	BDO Advisory SRL	N/A	45B Al. Puskin street 5th floor Chisinau, MD - 2005 Moldova
Romania	BDO Business Advisory SRL	J40/23184/1992	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Business Restructuring SPRL	RFO II 0239	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA

Romania	BDO Tax SRL	J40/17893/2007	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Outsourcing Services SRL	J40/5845/2010	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Auditors & Accountants SRL	J12/2609/2002	14-16 Cale a Dorobantilor Cluj ROMANIA
Romania	BDO Auditors and Business Advisors SRL	J35/2236/2011	2 Martin Luther St, 3rd floor, Timisoara, Timis County, ROMANIA
Romania	BDO Support Services SRL	J40/5365/2012	Victory Business Center, 24 Invingatorilor Street, 030922 Bucharest 3 ROMANIA
Romania	Tudor, Andrei si Asociatii	N/A	24 Invingatorilor Street Bucharest 3, 030922 ROMANIA
Samoa	Betham & Co	N/A	Betham & Co house Corner Vaitele Street and Togafuafua Road Samoa
Saudi Arabia	Dr. Mohamed Al-Amri & Co.	N/A	King Abdullah Rd. E. Right Off. Exit 10 11492 Riyadh SAUDI ARABIA
Serbia/Macedonia /Montenegro/Repu blic of Srpska (Bosnia and	BDO d.o.o.	N/A	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Macedonia	BDO d.o.o. Skopje	5264731	ul. 11 Oktomvri 86/1-1 1000 Skopje REPUBLIC OF MACEDONIA
Macedonia	BDO Accounting DOO Skopje	N/A	Bul. Jane Sandanski No. 111 1000 Skopje Republic of North Macedonia
Montenegro	BDO d.o.o.	N/A	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Republic of Srpska (Bosnia and Herzegovina)	BDO d.o.o. Banja Luka	1-11067-00	Jevrejska 24, 78000 Banja Luka, Republic of Srpska

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Serbia	BDO Ventures d.o.o. Beograd-Stari Grad	N/A	Kneza Mihaila 10 Stari Grad 11000 Beograd Republic of Serbia
Sierra Leone	BDO	N/A	Mercury Court Choc Estate Castries St. Lucia
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Singapore	BDO Advisory Pte Ltd	200301692H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Consultants Pte Ltd	199806356D	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Tax Advisory Pte Ltd	200818719H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Corporate Services Pte Ltd	200416280Z	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Recruits Pte. Ltd.	201905231R	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	Cruz-Marohombsar and Company	PP202100379	27 and 28, Tower 2, The Enterprise Centre, Corner Paseo De Roxas Ayala Ave., San Lorenzo, City of Makati, Philippines
Slovak Republic	BDO Holding, spol. s r.o.	47 237 678	Pribinova 10; Bratislava - mestská časť Staré Mesto 811 09; Slovak Republic
Slovak Republic	BDO spol s.r.o.	35 836 032	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Audit, spol. s r.o.	444 555 26	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Tax, spol. s r.o.	463 963 81	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic

Slovak Republic	BDO Services spol s.r.o.	357 164 01	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Legal s.r.o.	51 803 330	Mostova 2, 811 02 Bratislava
Slovak Republic	BDO Consulting, Spol. s.r.o.	54 315 069	Pribinova 10; Bratislava - mestská časť Staré Mesto 811 09; Slovak Republic
Slovenia	BDO Revizija d.o.o.	N/A	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
Slovenia	BDO Svetovanje d.o.o.	5503701000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
Slovenia	BDO Business Solutions Ltd.	6551246000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
South Africa/Botswana/ Ghana	BDO South Africa Inc.	N/A	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
Botswana	BDO Consulting (Pty) Ltd (Botswana)	N/A	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
Botswana	BDO House (Pty) Ltd (Botswana)	N/A	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
Botswana	BDO (Botswana)	RBN 1992/10527	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
Botswana	BDO Services (Pty) Ltd (Botswana)	BW00000188661	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
South Africa	BDO Advisory Services (Pty) Limited	2010/015322/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA

South Africa	BDO Business Services (Pty) Limited	2011/106089/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO South Africa Services (Pty) Limited	2011/106088/7	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	Statucor (Pty) Limited	1989/005394/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Employee Benefits (Pty) Limited	2001/015057/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Tax Services (Pty) Limited	2006/006127/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Wealth Advisors (Pty) Limited	1966/005541/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Business Restructuring (Pty) Ltd	2002/025164/07	Unit B5 Clearview Office Park, 77 Wilhelmina Avenue, Constantia Kloof, Roodepoort, South Africa, 1724
South Africa	BDO PS Advisory Proprietary Limited	2000/011066/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA

South Africa	BDO Verification Services (Pty) Ltd	2005/040276/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
Spain/Andorra	BDO Auditores S.L.P.	N/A	Calle Sant Elies, 29 - 35 Esc. B P. 8 08006 Barcelona Cataluña Spain
Spain	BDO Abogados y Asesores Tributarios, S.L.P.	B82394735	Paseo de Recoletos, 47-41 28004 Madrid Spain
Spain	BDO Finanzas Corporativas S.L.	N/A	Rafael Calvo 18 1st Floor 28010 Madrid SPAIN
Sri Lanka & The Maldives	BDO Partners	N/A	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	BDO Consulting (PVT) LTD	PV 92356	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	BDO Secretaries (PVT) LTD	PV 8859	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	BDO Partners (Private) Limited	PV 00225622	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02
Suriname	BDO Holding NV	N/A	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Assurance N.V.	17608	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Business Advisory N.V.	35148	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Tax Advisory N.V.	26863	Grote Combeweg 37 597 Paramaribo SURINAME
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Sweden	BDO Göteborg AB	556260-2747	Första Langgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Göteborg KB	916850-9348	Första Langgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Mälardalen AB	556291-8473	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Norr Intressenter AB (old names BDO Malmö AB; older name	N/A	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Sweden	BDO Stockholm AB	556058-1109	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Sweden AB	556186-9909	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Syd AB	556714-1048	Hälsovägen 47 254 42 Helsingborg SWEDEN
Sweden	BDO Syd KB	969724-2403	Hälsovägen 47 254 42 Helsingborg SWEDEN
Sweden	BDO Göteborg Intressenter AB (old name Första Långgatans revisionsaktiebolag)	556955-8900	Första Långgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Mälardalen Intressenter AB	556953-5080	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Syd Intressenter AB	556954-3027	Hälsovägen 47 254 42 Helsingborg SWEDEN
Sweden	BDO Norr AB	556226-1007	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Switzerland	BDO Ltd/AG/SA	N/A	Schiffbaustrasse 2 8005 Zurich Switzerland

Thailand	BDO Advisory Services Company Limited	N/A	388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand
Thailand	BDO Audit Company Limited	0125563000507	388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand
Thailand	BDO Holding Company Limited	0105563063312	388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand
Thailand	BDO Business Services Company Limited	1.05542E+11	388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand
Thailand	BDO Phuket Company Limited	0835563009869	39/30 Moo. 2 Ko Kaeo, Mueang Phuket, Phuket 83000
Trinidad and Tobago/Guyana	BDO	N/A	Mercury Court Choc Estate Castries St. Lucia
Trinidad and Tobago	BDO Trinity Limited	N/A	7A Warner Street Port-of-Spain TRINIDAD & TOBAGO
Guyana	BDO Professional Services Inc.	N/A	127 Quamina Street South Cummingsburg, Georetown Guyana
Guyana	BDO, Chartered Accountants	N/A	127 Quamina Street South Cummingsburg, Georetown Guyana
Tunisia	BDO Tunisie	N/A	La Tour BDO International City Center 3 Centre Urbain Nord 1082 Tunis Mahrajene TUNISIA
Turkey/Turkmenistan/Kosovo	BDO Denet Bağımsız Denetim ve Danışmanlık A.Ş.	N/A	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	BDO Yayıncılık A.S. (BDO Publications Inc.)	N/A	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	BDO Turizm Danışmanlığı A.S. (BDO Tourism Consultancy)	379623-327205	Ortaköy Mah. Işık Sokak Bahar APT. No:4 D:1 Beşiktaş / İstanbul TURKEY

Turkey	BDO Serbest Muhasebeci Mali Müşavirlik AS (BDO Independent)	804974	Eski Büyükdere Cad. No: 14 Park Plaza K: 4 34398 Maslak/İSTANBUL
Turkey	Denet Yeminli Mali Müşavirlik Anonim Şirket (Denet Sworn Fiscal Advisory Joint Stock Company) (name)	285492	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkmenistan	Denet Barlag Maslahat Kapalı Tip Anonim Ortaklığı (Denet	26119218	2060 Street (Ostrovskiy) 23 Ashgabat 744020 TURKMENISTAN
Turkey	BDO İzmir Yeminli Mali Müşavirlik Anonim Şirketi	223249	Adalet Mah. Şehit Polis Fethi Sekin Cad. No:4 İç Kapı No: 143 Bayraklı/İZMİR Turkey
Kosovo	BDO Kosova L.L.C.	N/A	Str. "Luan Haradinaj" H 5, No. 7 1000 Prishtina KOSOVO
Turkey	BDO AKIN VE DEMİREL YEMİNLİ MALİ MÜŞAVİRLİK ANONİM	372316-5	MASLAK MAH. TAŞYONCASI SK. MASLAK 1453 SİTESİ T4 BLOK NO:IU İÇ KAPI NO:B185 SARIYER/İSTANBUL
Turkey	BDO ANKARA YEMİNLİ MALİ MÜŞAVİRLİK	468094	SÖĞÜTÖZÜ MAH. 2177 CAD. NO: 10B İÇ KAPI NO: 62 ÇANKAYA / ANKARA
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Ukraine	BDO Consulting LLC	205214230	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
Ukraine	BDO Corporate Finance LLC	41048012	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	BDO Business Service Sharing Hub	N/A	Kharkiv highway, 201/203, 10th floor Kyiv, Ukraine, 02121
UAE	BDO Chartered Accountants and Advisors	N/A	23rd Floor, Burjuman Office Tower Sheikh Khalifa Bin Zayed Road P O Box 1961, Dubai UAE
United Kingdom of Great Britain and Northern Ireland/Isle of Man	BDO LLP	N/A	600 North Bridge Road #23-01 Parkview Square Singapore 188778

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United Kingdom	BDO Services Ltd	N/A	55 Baker Street W1U 7EU London UNITED KINGDOM
United States of America/US Virgin Islands/Puerto Rico	BDO USA, P.A.	N/A	330 North Wabash, Suite 3200, Chicago, IL 60611, USA
United States of America	BDO Alliance USA LLC	N/A	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	BDO Business Ressource Network LLC	N/A	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	BDO Capital Advisors LLC	N/A	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	BDO Consulting Group LLC	26-1962911	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	BDO Consulting Worldwide LLC	N/A	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	BDO USA Solutions Provider LLC	N/A	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
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United States of America	BDO Digital LLC	N/A	BDO Digital, LLC 1420 Kensington Rd, Suite 110 Oak Brook, IL 60523 United States 630-572-0240
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