

List of Member Firms to the best of our knowledge as per 21 January 2025			
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 Anghaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Advisory CJSC	286.120.1015159	23/6, Davit Anghaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Accounting, Tax & Legal CJSC	264.120.06350	23/6, Davit Anghaght 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 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) 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	#N/A	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 Australia Pty Ltd (previously 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	26402220	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 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 Sydney 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 Western 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	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 Western 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
Australia	BDO Kendalls Holdings Ltd	ACN 102 531 395	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA

Australia	BDO Private Wealth Advisers Trust	ABN 62 805 149 677	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Advisory (WA) Pty Ltd	ACN 607 899 570	Level 9 Mia Yellagonga Tower 2 5 Spring Street Perth WA 6000
Austria	BDO Austria Holding Wirtschaftsprüfungs GmbH	281332z	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	137743p	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	N/A	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	78439b	QBC 4, Am Belvedere 4 1100 Vienna 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 Corporate Finance GmbH	FN218175x	QBC 4, Am Belvedere 4 1100 Vienna 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	N/A	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787,

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	BDO Cynex NV	0465.840.421	Herkenrodesingel 10 bus 301
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, 5º, Centro 01050-907 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Serviços Administrativos	05.345.611/0001-95	Rua Major Quedinho, 90, 2º, 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	#N/A	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	#N/A	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/Bermuda	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
Chile	BDO Counselling Limitada	Page 60.151 N° 35.145 year 2015	AVENIDA AMERICO VESPUCIO SUR 100, PISO 11, LAS CONDES, SANTIAGO, CHILE
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	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 (Macao) Limited	N/A	C/O 25th Floor, Wing on Centre 111 Connaught Road Central, Hong Kong
Hong Kong & Macao	BDO Risk Advisory Services Limited	71238278	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Family Office Services Limited	7426373	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China (PRC)	BDO China Shu Lun Pan Certified Public Accountants LLP (BDO Li Xin)	9131010156803764U	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHIN
China (PRC)	BDO China Baide Corporate Advisory Co., Ltd	9131010130159552XN	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHIN
China (PRC)	Li Xin Certified Tax Agents Co Ltd	91310101703073628A	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHIN
Taiwan	BDO Taiwan	91310101703073628A	10F, No. 72 Sec.2 Nanjing E. Road Taipei TAIWAN 104 R.O.C.
Colombia/Venezue la	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
Venezuela	BDO Advisory, S.A.	22048815957	Avenida Venezuela, Torre Platinum II, Piso 7, Oficina 7B El Rosal, Caracas Venezuela
Venezuela	Valcarcel, Gomes & Asociados (trading name: BDO Venezuela)	24000124214	Avenida Venezuela, Torre Platinum II, Piso 7, Oficina 7B El Rosal, Caracas Venezuela

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 exists in each country)	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 Federation)	BDO BH d.o.o. Sarajevo	65-01-0327-15	Fra Andela Zvizdovića 1 71000 Sarajevo Bosnia and Herzegovina
Croatia	BDO Savjetovanje d.o.o.	080210343	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Croatia	BDO BSO 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
Czech Republic	BDO Fund Administration a.s.	21417610	V parku 2316/12, Chodov, 148 00 Praha 4, Czech Republic
Czech Republic	BDO Euro-Trend s.r.o.	61500542	Senovážné náměstí 978/23, Praha 1 - Nové Město PSČ 11000
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. Eustatius)	BDO B.V.	96038	Castorweg 2 P.O. Box 4895 Willemstad Curaçao
Bonaire	BDO Bonnaire 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/Ethiopia)	BDO Africa Holdings Ltd	File No.:C179560	10 Frere Felix de Valois St C/O BDO & CO LTD PORT-LOUIS Port Louis MAURITIUS

East Africa (Kenya/Tanzania/ Uganda/Rwanda /Burundi /Ethiopia/DRC Congo)	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
Kenya	BDO Consulting (EA) L	C.94507	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	BDO East Africa Kenya	BN/2010/79451	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	BDO Kenya Limited	PVT-8LUM63Z	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	DCDM Advisory Service	C.106514	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya

Rwanda	BDO Corporate Adviso	110063385	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Rwanda	BDO Solutions EA Rwa	105124496	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Tanzania	BDO East Africa (Tanz	119308 / PF 101	Zo Space Building, 4th, New Bagamoyo Road, Plot No.04, Dar es Salaam, Tanzania
Uganda	BDO East Africa (Ugar	166054	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
Uganda	DCDM Advisory Servic	80010003228392	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
DR Congo	BDO DRC SASU	N° 11/01016827M/DGI/DI RAF/DIGR/IM/2024 NUMERO :1019953100	13th Floor, 144 Boulevard du 30 juin DIKIN-Tower, Kinshasa, Democratic Republic of Congo
Antigua & Barbuda/St. Lucia/Dominica/St. Vincent & the Grenadines/Grenada/Anguilla, St. Kitts & Nevis/Montserrat	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	BDO Advisory S.A. (Previously M.C. Stern S.A.)	#N/A	#N/A
Ecuador	Tax Advice S.A. (trading name BDO Tax)	104831	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
Egypt	BDO Khaled & Co	239-872-975	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	BDO Egypt Consulting Ltd	230-278-752	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	BDO ESNAD S.A.E.	279-041-373	68, El Merghany Street Heliopolis Cairo EGYPT
Egypt	BDO Keys Financial Consulting S.A.E.	274-559-986	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
El Salvador	BDO SA	0614-061067-001-5	17 AV. NORTE Y CALLE EL CARMEN, CENTRO DE NEGOCIO KINETIKA NIVEL 8 LOCAL 13B Santa Tecla La Libertad EL SALVADOR
El Salvador	Figueroa 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	Figueroa 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
Estonia	Aktsiaselts BDO Eesti	10309827	Avala, Veskiposti 2, 10138 Tallinn, Harjuma Estonia
Estonia	BDO Estonia Payroll & Accounting OÜ	14648992	Avala, Veskiposti 2, 10138 Tallinn, Harjuma Estonia
Fiji	BDO Fiji	30-02769-0-5	Level 10, FNPf Place 343 Victoria Parade, Suva FIJI
Fiji	BDO Corporate Finance (Fiji) Pte Limited	50-16764-0-3	Level 10, FNPf Place 343 Victoria Parade Suva, FIJI Postal address: GPO Box 855
Fiji	BDO Consulting (Fiji) Pte Limited	50-56249-0-3	Level 10, FNPf Place 343 Victoria Parade Suva, FIJI Postal address: GPO Box 855
Finland	BDO Oy	2776089-4	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
Finland	BDO Consulting Oy	1101610-4	Vattuniemenranta 2 00210 Helsinki FINLAND
Finland	BDO Auditor Oy	0904285-6	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
Finland	BDO Erityistarkastus Oy	2833935-6	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
France & French Guiana	BDO France	500492004 RCS Paris	43-47, Avenue de la Grande Armée, 75116 Paris FRANCE
France	BDO Paris (previously BDO Paris Audit & Advisory)	480307131	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO IDF	307 571 000	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Méditerranée	343 521 225	2 VC LICE DES ADRETS LA VALETTE-DU-VAR 83160 PACA FRANCE

France	BDO Expertise Sociale & RH	440 305 001	341 Avenue des Bouleaux 78190 Trappes FRANCE
France	ELLIPCE	490 813 805	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Rhone - Alpes	061 500 542	20 Rue Fernand Pelloutier 38130 Echirolles FRANCE
France	BDO Advisory S.A.S.	349 463 620	Immeuble le Vivaldi 11/13 Rue René Jacques 92130 Issy Les Moulineaux FRANCE
France	BDO Avocats S.A.S.	842 703 985	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO Corporate Finance (previously BDO France CI)	814732558	43-47 Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO Innovation	517 762 316	7 Allée Alphonse Fillion 44120 Vertou FRANCE
France	BDO Atlantique [formerly named BOO Nantes]	871 800 546	7 Allée Alphonse Fillion 44120 Vertou FRANCE
France	BDO RH	830 039 434	Bld de la Bataille de Stalingrad 119 Immeuble Central Parc 69100 Villeurbanne FRANCE
France	BDO Interprofessionnel	842 671 125	43-47, Avenue de la Grande Armée 075116 Paris FRANCE
France	BDO Financial Services IDF (previously BDO FS)	477 951 875	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Strategie et Performance	422 150 995	7 Allée Alphonse Fillion 44120 Vertou France
France	BDO Paris Entreprise	384 920 161	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Paris Expertise Comptable Nationale	404 912 305	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Lyon Audit	521 847 285	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Paris Audit PME	511 858 433	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Cash Management	413 350 919	Rue Ampère 01100 Oyonnax France

France	BDO AVOCATS ATLANTIQUE	RCS 488 001 306	4 rue Manuel, 85000 la Roche sur Yon, France
France	BDO AVOCATS LYON	42263782700078	119 Bd Stalingrad 69100 LYON, France
French Guiana	BDO Guyane Antilles	N/A	22 Rue du Docteur Etienne Gippet 97300 CAYENNE FRENCH GUIANA
France	BDO Strasbourg	515 125 342 R.C.S. Strasbourg	Tour Sébastopol 3 Quai Kleber 67000 Strasbourg France
France	BDO Talent Management	418 679 023 R.C.S. Paris	43-47 avenue de la Grande Armée 75116 Paris France
France	BDO Economie et Performance	440 795 227 R.C.S. Angers	Rue Savary 14 49100 Angers France
France	BDO Temps Partage et Management de Transition [formerly named 8D0 Ressources]	843 110 131 R.C.S. Paris	43-47, Avenue de la Grande Armée 75116 Paris France
France	BDO Software and Services	334 822 129 R.C.S. Chambrey	17, Allée du Lac de Tignes Savoie Technolac 73290 La Motte-Servolex France
France	Advance Capital Groupe	850 648 213 R.C.S. Lyon	77 Rue de Sèze 69006 Lyon France
France	Advance Capital Transaction Advisory Services	493 961 627 R.C.S. Lyon	77 Rue de Sèze 69006 Lyon France
Ivory Coast/Niger/Togo	BDO SA	CI-ABJ-2012-B-1494	Rue des Jardins, Deux-Plateaux Abidjan 01 BP 8245, Abidjan 01 Ivory Coast
French Polynesia/New Caledonia and Wallis & Futuna	BDO - Fiduciaire Tahitienne d'expertise comptable (BDO - FITEC)	037937	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	BDO Conseil Tahiti	544718	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	Société civile professionnelle de commissaires aux comptes Changues-Menard-Albert-Boyer	283416	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA

French Polynesia	Société de révision et d'expertise comptable (SOREC)	119982	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
New Caledonia	BDO NC	1 257 419	Centre Sud, 1 bis Rue Berthelot Doniambo, 98800 Noumea New Caledonia
New Caledonia	BDO Audit SELARL	329862	6 rue Jean Jaurès Immeuble Le Grand Théâtre 98800 Nouméa New Caledonia
Georgia	BDO Georgia LLC	405455706	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	BDO Audit LLC (former VMF BDO LLC)	205145403	34 Ilia Chavchavadze Ave. 0179 Tbilisi GEORGIA
Georgia	BDO Legal LLC	205249177	34 Ilia Chavchavadze Ave. 0179 Tbilisi GEORGIA
Georgia	BDO Consulting LLC (former BDO Academy Ltd)	205214230	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	BDO HR & Payroll Ltd	405127651	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Uzbekistan	BDO Audit LLC	311253613	Flat 2/1, Yakka-Chinor street, Mirabad district, Tashkent, Uzbekistan
Germany	BDO AG Wirtschaftsprüfungsgesellschaft	HRB 1981 AG Hamburg	Fuhrentwiete 12 20355 Hamburg GERMANY
Germany	BDO Arbicon GmbH & Co. KG (Now BDO Oldenburg GmbH & Co KG Wirtschaftsprüfungsgesellschaft)	N/A	Molestrase 3 26122 Oldenburg GERMANY
Germany	BDO DPI AG	Aurich HRB110665	Hauptstrasse 1 D 26789 Leer Germany
Germany	BDO Digital GmbH (formerly BDO IT GmbH. Effective 01.08.2019)	Hamburg HRB139334	Fuhrentwiete 12 20355 Hamburg GERMANY
Germany	BDO Restructuring GmbH	Hamburg HRB137082	Max-Keith-Straße 66, 45136 Essen Germany
Germany	BDO DPI Mentoring GmbH & Co. KG	Aurich HRA 203174	Hauptstraße 1 26789 Leer GERMANY

Germany	BDO DPI Verwaltungs GmbH	Aurich HRB205731	Hauptstraße 1 26789 Leer GERMANY
Germany	BDO Concunia GmbH Wirtschaftsprüfungsgesellschaft	Münster HRB11673	Scharnhorststraße 2 48151 Münster GERMANY
Germany	BDO Recovery & Capital Advisors GmbH Wirtschaftsprüfungsgesellschaft	Hamburg HRB162290	Fuhrentwiete 12 20355 Hamburg GERMANY
Germany	BDO Cyber Security GmbH	HRB 153192	Fuhrentwiete 12, 20355 Hamburg, Germany
Germany	BDO Technik- und Umweltconsulting GmbH	HRB 34057	Georg-Glock-Str. 8, 40474 Duesseldorf, Germany
Gibraltar	BDO Limited	N/A	2nd Floor Sea Meadow House Tobacco Wharf Road Town VG 1110Tortola BRITISH VIRGIN ISLANDS
Greece	BDO CERTIFIED PUBLIC ACCOUNTANTS S.A.	N/A	449, Mesogion Avenue 153 53, Agia Paraskevi Athens GREECE
Greece	BDO Services S.A.	136605701000	396, Mesogion Avenue 153 41, Agia Paraskevi Athens GREECE
Guatemala	BDO Auditores y Consultores SA	N/A	5a avenida 5-55 Zona 14 Edificio Europlaza World Business Center, Torre II, Nivel 9 oficina 903 01014 Guatemala City GUATEMALA
Guernsey	BDO Limited	N/A	2nd Floor Sea Meadow House Tobacco Wharf Road Town VG 1110Tortola BRITISH VIRGIN ISLANDS
Guernsey	BDO Cerberus Regulatory Consulting Limited	N/A	Place du Pré Rue du Pré St Peter Port Guernsey GY1 3LL
Hungary	BDO Magyarország Vagyonkezelő és Szolgáltató Kft. (BDO Hungary Management and Services Ltd.)	N/A	Kőér utca 2/A.building C 1103-Budapest HUNGARY

Hungary	BDO Magyarország Könyvelő és Bérszámfejtő Kft. (BDO Hungary Accounting and Payroll Ltd.)	01-09-683046	Kőér utca 2/A.building C 1103-Budapest HUNGARY
Hungary	BDO Magyarország Könyvvizsgáló Kft. (BDO Hungary Audit Ltd)	01-09-867785	Kőér utca 2/A.building C 1103-Budapest HUNGARY
Hungary	BDO Magyarország IT Megoldások Kft. (BDO Hungary IT Solutions Ltd)	01-09-942171	Kőér utca 2/A.building C 1103-Budapest HUNGARY
Hungary	BDO Magyarország Stratégiai Üzletfejlesztési Tanácsadó Kft. (BDO Hungary Strategic Business Development Advisory Ltd.)	01-09-306337	HU-1103 Budapest, Kőér u. 2/A. C.ép. Hungary
Hungary	BDO Legal Jókey & Társai ügyvédi iroda	N/A	Apor Vilmos square 11-12. 1124 Budapest HUNGARY
Hungary	BDO Magyarország Adótanácsadó Kft. (BDO Hungary Tax Advisory Ltd.)	01-09-866648	Kőér utca 2/A.building C, 1103- Budapest, Hungary
Hungary	BDO Hungary Corporate Finance Zrt.	01-10-045392	1123 Budapest, Alkotás utca 53. F. ép. II. em.
Hungary	BDO Magyarország ESG Tanácsadó Kft. In English: BDO Hungary ESG Advisory Ltd.	N/A	1124 Budapest, Apor Vilmos tér 11- 12. 1. em. Postal address: 1134 Budapest, Váci út 45.
Hungary	BDO Magyarország FDI Tanácsadó Kft In English: BDO Hungary FDI Advisory Ltd.	N/A	1013 Budapest, Pauler utca 6. Postal address: HU-1117 Budapest, Buda-part tér 2. building: B
India/Bangladesh/ Nepal	BDO India LLP	N/A	North-West Wing, Level 9, The Ruby, Senapati Bapat Marg, Dadar (W), Mumbai - 400028
India	MSKB & Associates LLP	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA

India	BDO Consulting Pvt. Ltd.	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	BDO Restructuring Advisory LLP	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	MSKA & Associates	N/A	601, Floor - 6, Raheja Titanium, Western Express Highway, Geetanjali Railway Colony, Ram Nagar, Goregaon (East), Mumbai - 400063 India
India	BDO Valuation Advisory LLP	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	R. K. Kumar & Co (to be renamed MSKC & Associates)	N/A	Second Floor, Congress Building 573 Anna Salai, Mount Road, Chennai 600 006 India
India	BDO India Technology Solutions Private Limited	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	BDO EDGE India Private Limited [formerly known as BDO GDC India Private Limited]	N/A	The Ruby, Level 9, North-West Wing Senapati Bapat Marg, Dadar West Mumbai - 400028 India
India	BDO India Executive Search Services Private Limited	N/A	The Ruby, Level 9, N.W. Wing, S B Marg, Dadar West, Shivaji Park, Mumbai 400028
India	BDO Actuarial Services	N/A	Level 9, The Ruby, North East wing, Senapati Bapat Marg, Dadar , Mumbai - 400028
India	BDO Actuarial Services LLP	ACG-4413	Level 9, The Ruby, North East wing, Senapati Bapat Marg, Dadar , Mumbai - 400028

Indonesia	PT BDO Manajemen Indonesia	N/A	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Konsultan Indonesia	9120006442141	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Bisnis Solusi	0220206290775	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Kantor Jasa Penilai Publik Wawat, Jatmika & Rekan (Valuer & Appraisal)	0220008582206	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang Dan Rekan	0220202201103	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Konsultan Keuangan Indonesia	1101220040858	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Bina Sewaka Dharma (PT BBSD)	0220400371826	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Indonesia	PT BDO Insan Dinamis Indonesia (PT BIDI)	0220101151603	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Indonesia	Eman Achmad & Co. Law Firm	N/A	Puri Imperium Office Plaza, G-11, Jl. Kuningan Madya Kav 5-6, Jakarta, 12980 Indonesia
Indonesia	Kantor Konsultan Pajak Kusumanto & Rekan	84	Prudential Tower 16th Floor Jl. Jend. Sudirman Kav. 79 Jakarta 12910, INDONESIA
Ireland	BDO	73365	Mercury Court Choc Estate Castries St. Lucia
Israel/Albania	BDO Israel	510986011	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL

Israel	Sheng Holdings HK Limited	N/A	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	Ziv Haft Consulting and Management Ltd.	510986011	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Albania	BDO Albania Sh.P.K.	N/A	Blvd. "Deshmoret e Kombit" Twin Towers Tower 2, 7th floor 1000 Tirana ALBANIA
Italy	BDO Italia S.p.A.	7722780967	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Tax S.r.l. STP	MI - 2125807	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Law S.R.L. STA	MI - 2616481	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Advisory Services S.r.l.	MI-2643982	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO InTech S.r.l.	MI-2705754	Viale Abruzzi n. 94 20131 Milano Italy
Jamaica	BDO	2461/93	Mercury Court Choc Estate Castries St. Lucia
JAPAN	BDO Japan Limited	4011101058617	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	BDO Advisory KK	2011101080119	STEC Bldg., 14th Floor 1-24-1 Nishi Shinjuku Shinjuku-ku Tokyo 160-0023 JAPAN
Japan	BDO Human Resource Consulting Inc.	N/A	STEC Bldg., 14th Floor, 1-24-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 160-0023 JAPAN

Japan	BDO Sanyu & Co.	1011105000998	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	BDO Tax Co.	7011105001982	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Outsourcing KK	N/A	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Social Insurance & Labor Consulting Co	N/A	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Certified Administrative Procedures Legal Specialists Co	N/A	STEC Bldg., 10th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Consulting Co.,Ltd.	7011101098453	KEIO PLAZA HOTEL South Building, 2th Floor, 2-2-1, Nishi-shinjuku, Shinjuku-ku, Tokyo 160-8330, Japan
Japan	BDO Solicitor Co.	N/A	STEC Bldg., 10th Floor, 1-24-1 Nishi- shinjuku, Shinjuku-ku, Tokyo Japan
Jersey	BDO Group Limited	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	BDO Limited	N/A	2nd Floor Sea Meadow House Tobacco Wharf Road Town VG 1110Tortola BRITISH VIRGIN ISLANDS
Jersey	BDO Greenlight Limited	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	BDO Sator Regulatory Consulting Limited	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jordan / Iraq	BDO Jordan Audit (legal name as of 1 June 2015: Samman & Co., Public Accountants & Business Advisors - Registration number 299)	299	25, Umm Metawee Al Aslameyah st. P.O. Box 922564 Amman, 11192 JORDAN

Jordan	BDO Consulting (<u>legal name</u> : Samman and Co - Registration number 81894)	81894	25, Umm Metawee Al Aslameyah st. P.O. Box 922564 Amman, 11192 JORDAN
Iraq	Samman & Partners for Administrative Consultancy Inc	30183	Villa No.53, Italian city 1, Italian Village RD, Erbil, Iraq P.O. 922564 Amman 11192, Jordan, 25 Umm Metawee Al Aslameyah Al-Jandaweel
Iraq	Athar Company for Financial, Accounting, Tax and Training Consulting Services (operating & trading as BDO Iraq)	MSA-02-17560	Al Mansour, AL-Mutanabbi neighbourhood District No. 605 Avenue 17 Villa No. 6 Baghdad IRAQ
Jordan	Al Jidara Investment Services LLC	N/A	25, Umm Metawee Al Aslameyah st. Amman, Jordan P.O. Box 931063 Amman 11183
Kazakhstan	BDO Qazaqstan LLP	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	BDO Digital Qazaqstan LLP	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	BDO Outsourcing Qazaqstan LLP	N/A	23 Bukhar Zhyrau, 6 Gabdulin street, Bostandyk district, Almaty, 50013 Kazakhstan
Kazakhstan	BDO Tax and Advisory Qazaqstan LLP	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Training Center of BDO Qazaqstan LLP	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Korea	BDO Sunghyun LLC	184134-0000163	Haesung2 building 12F 508 Teheran-ro Gangnam-Gu Seoul, Korea 06234
Kuwait	BDO Al Nisf & Partners	N/A	Al Shaheed Tower, 6th Floor Khaled Ben Al-Waleed Street, P.O. Box 25578 Sharq 13116 KUWAIT

Kuwait	BDO for Economic, Administrative, Industrial and Computer, Consultancy and Opening Public Training Institutes W.L.L. Company	83801	Al Shaheed Tower, 2nd floor, Khaled Ben Al-Waleed Street, P.O. Box 25578 , Sharq, Kuwait
Latvia	AS BDO Latvia	4010361822	Kalku 15-3b Riga, LV-1050 LATVIA
Latvia	BDO Assurance, LLC	42403042353	Kalku 15-3b Riga, LV-1050 LATVIA
Latvia	Sworn Attorney Office BDO Law, LLC	N/A	Riga, Kalku Street 15-3B, Latvia, LV-1050
Lebanon	Semaan, Gholam & Co	N/A	Gholam Building Sioufi Street, Ashrafieh Beirut LEBANON
Lebanon	BDO, Semaan, Gholam & Co	270	Gholam Building Sioufi Street Achrafieh P.O.Box: 11-558 Beirut LEBANON
Liechtenstein	BDO (Liechtenstein) AG	FL-0002.458.153-8	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	PFI Holding	FL-0002.469.388-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	PFI Holding WP	FL-0002.475.150-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	BDO Consulting AG	FL-0001.082.896-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Lithuania	BDO Auditas ir Apskaita, UAB	135273426	K. Barsausko str. 66 Kaunas LT-51436 Lithuania
Lithuania	BDO Consulting, UAB	306385132	Švitrigailos g. 11H, Vilnius, Lithuania
Luxembourg	BDO Tax and Accounting	B147571	1, rue Jean Piret L-2350 Luxembourg.
Luxembourg	BDO Audit	B147570	1, rue Jean Piret L-2350 Luxembourg.
Luxembourg	BDO Advisory	B196593	1 rue Jean Piret L-2530 Luxembourg
Luxembourg	BDO Technology	B42842	1 rue Jean Piret L-2530 Luxembourg

Luxembourg	BDO Services Luxembourg	B147572	1 rue Jean Piret L-2530 Luxembourg
Luxembourg	CF LUXEMBOURG SERVICES	3101840000023	Bureau n°24 Avenue Yaacoub El Mansour, 24 Marrakech (Morocco)
Malaysia/Cambodia/Myanmar/Brunei Darussalam/Laos	BDO PLT	N/A	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Brunei Darussalam	BDO Chartered Accountants	N/A	Unit 10, 1st Floor, Bangunan Hasbullah 1, Simpang 137,KM4, Jalan Gadong, BE3919, Brunei Darussalam
Brunei Darussalam	BDO Consulting (B) SDN BHD	RC00008844	C/O Room 308B 3rd Floor, Wisma Jaya Jalan Pemancha, Bandar Seri Begawan BS8811, Negara Brunei Darussalam
Brunei Darussalam	BDO Tax Services (Brunei)	N/A	Block C, Unit 3, Ground Floor, Lot 8981-8982 Kg Pandan, Jalam Kerma Negara KA 1931, Belait, BRUNEI DARUSSALAM
Cambodia	BDO (Cambodia) Ltd	N/A	No 45 Suramarit Boulevard Sangkat Chaktomuth Khan Daun Penh Phnom Penh CAMBODIA
Laos	BDO (Laos) Co., Ltd	N/A	No, 096, Simuang Village, Unit 08, Sisattanak District Vientiane Capital, LAO PDR
Malaysia	BDO Capital Consultants SDN BHD	N/A	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	BDO Consulting SDN BHD	N/A	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	BDO Governance Advisory SDN BHD	N/A	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA

Malaysia	BDO Corporate Services SDN BHD	N/A	Level 8 BDO @ Menara CenTARa 360 Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur Malaysia
Malaysia	BDO Tax Services SDN BHD	N/A	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Myanmar	BDO Consulting (Myanmar) Co., Ltd.	N/A	Unit 5, Level 20 Myanmar Centre Tower 1 192, Kaba Aye Pagoda Road Bahan Yangon MYANMAR
Malta	BDO Malta CPAs	AB/26/84/06	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	BDO Consult Limited	C10943	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	BDO Services Limited	C7278	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	BDO Fintech Advisory Limited	C86033	Triq It-Torri, MSIDA MSD1824 MALTA
Malta	BDO Technology Advisory Limited	C87755	Triq It-Torri, MSIDA MSD1824 MALTA
Mauritius/Seychelles/Comoros/Madagascar	BDO LLP (trading under BDO&Co.)	N/A	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO Financial Services Ltd	C26200	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO Solutions Ltd	#N/A	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, S.A. de C.V.	AHC190109M38	Lago Alberto 442- 403 Suite 600, Col Anahuac II, Ciudad de México
Mexico	F&A Consultoría de Negocios México SA de CV	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
Mongolia	BDO Consulting Valuation LLC	205214230	Door#1502, Level 15, Union Building-B Paris Street, Sun Road-62, Sukhbaatar District-1 Mongolia
Mongolia	BDO Audit LLC	9018001010	Union Building B-1502 Unesco Street, Sukhbaatar-1 Ulaanbaatar 14230 MONGOLIA
Mongolia	BDO Tax TMZ LLC	9011555112	Door#1502,Level 15, Union Building-B Paris Street, Sun Road 62, Sukhbaatar District-1 Ulaanbaatar 14230 MONGOLIA
Morocco	BDO Sarl	37563	119, Bd Abdelmoumen, 5th floor, # 39 20360 casablanca MOROCCO
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 Accountants & Belastingadviseurs B.V.)	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	Philitelaaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
New Zealand	BDO New Zealand Limited	N/A	Level 4 BDO Centre, 4 Graham Street, Auckland 1010 PO Box 2219, Auckland 1140 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 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 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 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 Audit Limited	N/A	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Manawatu Limited	N/A	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Marlborough Tasman Limited	934486	58 Arthur 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 1 65 Centennial Avenue Alexander New Zealand
New Zealand	BDO Christchurch Audit Limited	8472564	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Project and Infrastructure Advisory Limited	N/A	BDO Auckland Level 4, Building A, BDO Centre 4 Graham Street Auckland
Nigeria	BDO Professional Services	BN 170585	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
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.
Honduras	Inter Consulting Group S.A. de C.V. (to be renamed BDO Advisory)	112748-93199	TORRE NUEVOS HORIZONTES BUSINESS CENTER, FLOOR #18, COLONIA RANCHO EL COCO, 2ND STREET, 3rd AVENUE, SAN PEDRO SULA, CORTÉS, HONDURAS
Honduras	BSG Holding S.A.	n/a	TORRE NUEVOS HORIZONTES BUSINESS CENTER, FLOOR #18, COLONIA RANCHO EL COCO, 2ND STREET, 3rd AVENUE, SAN PEDRO SULA, CORTÉS, HONDURAS
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 9º 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. Díaz 521, Edificio Internacional Faro Piso 6 1240 Asunción PARAGUAY
Peru	BDO Peru SAC	N/A	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU
Peru	Córdova, Petrozzi, Coronado S. Civil de R.L.	1690523	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

Poland	BDO Spółka z Ograniczoną Odpowiedzialnością Sp.k. (Formerly known as BDO Sp. z o.o.)	N/A	ul. Postępu 12 02-676 Warsaw POLAND
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 Togafua 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/Republic of Srpska (Bosnia and Herzegovina)	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
Serbia/ Macedonia/ Montenegro/ Bosnia and Herzegovina	BDO Business Advisory d.o.o.	N/A	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA

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
Singapore	BDO LLP	N/A	600 North Bridge Road #23-01 Parkview Square Singapore 188778
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 (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
Ghana	SCG Audits (to be renamed to BDO Ghana)	PN002962013	8th Floor Advantage Place, 23 Mayor Road, Ridge West, Accra, Ghana
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	Calle de Génova, 27 4ª planta, 28004 Madrid
Spain	BDO Legal Service Management S.L.	N/A	Calle Sant Elías nº 29-25, 5 floor, 08006, Barcelona, Spain
Spain	BDO Concursal S.L.P.	N/A	Paseo Recoletos, 37 - 41, 28004 Madrid Spain
Spain	BDO GSC Servicios Corporativos S.L.U.	N/A	Calle de Génova, 27 6ª planta, 28004 Madrid
Spain	BDO Quota Auditores S.L.	N/A	Calle de Génova, 27 3ª planta, 28004 Madrid
Spain	BDO Servicios Corporativos S.L.U.	N/A	Paseo Recoletos, 37 - 41, 28004 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 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
Sweden	BDO AB	N/A	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
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 was BDO Revision AB)	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 Inc.)	379623-327205	Ortaköy Mah. Işık Sokak Bahar APT. No:4 D:1 Beşiktaş / İstanbul TURKEY

Turkey	BDO Serbest Muhasebeci Mali Müşavirlik AS (BDO Independent Accountancy and Financial Consultancy Joint Stock Company)	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 changed from Denet Yönetim Danışmanlığı Yeminli Mali Müşavirlik Anonim Şirket)	285492	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkmenistan	Denet Barlag Maslahat Kapalı Tip Anonim Ortaklığı (Denet Auditing Consulting Closed Type Joint Stock Company)	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 ŞİRKETİ	372316-5	MASLAK MAH. TAŞYONCASI SK. MASLAK 1453 SİTESİ T4 BLOK NO:İU İÇ KAPI NO:B185 SARIYER/İSTANBUL
Turkey	BDO ANKARA YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ	468094	SÖĞÜTÖZÜ MAH. 2177 CAD. NO: 10B İÇ KAPI NO: 62 ÇANKAYA / ANKARA
Turkey	BDO Consulting KS	812126185	Str. Ukshin Hoti C 4/3, Hy. A, Floor II, 10000 Prishtina, Kosovo
Ukraine	BDO LLC	N/A	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
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
Northern Ireland	BDO Northern Ireland	N/A	Metro Building, 1st Floor 6-9 Donegall Square South Belfast BT1 5JA UNITED KINGDOM
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
United States of America	BDO Public Sector, LLC	N/A	2711 Centerville Rd #400 Wilmington, Delaware 19808
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
United States of America	BDO-FMA LLC	N/A	BDO-FMA, LLC, Corporation Service Company, 251 Little Falls Drive, Wilmington, DE 19808, United States of America
United States of America	BDO WA Holdco, LLC	N/A	Corporation Service Company 251 Little Falls Drive Wilmington, Delaware 19808 postal address: BDO WA Holdco, LLC c/o BDO USA, LLP 5300 Patterson Avenue SE Grand Rapids, Michigan 49512
United States of America	BDO Seidman Management, Inc.	N/A	Corporation Service Company 251 Little Falls Drive Wilmington, DE 19808 Postal address: BDO Seidman Management, Inc. 5300 Patterson Avenue SE Suite 100 Grand Rapids, MI 49512
United States of America	BDO Foreign OpCo, LLC	N/A	Corporation Service Company 251 Little Falls Drive Wilmington, DE 19808 Postal address: Corporation Service Company 251 Little Falls Drive Wilmington, DE 19808
United States of America	BDO GCI, LLC	10025745	c/o Corporation Service Company 251 Little Falls Drive Wilmington DE 19808 USA
Uruguay	BDO Auditores y Consultores S.R.L.	N/A	Rincon 487 Piso 11 11.000 Montevideo URUGUAY
Uruguay	BDO Consulting Ltda.	N/A	Rincon 487 Piso 11 11.000 Montevideo URUGUAY

Uruguay	BDO Interamericana SA	215758110015	ZONAMERICA Ruta, 8 Km. 17,500 Edificio @ 1 Local N 113 Montevideo, Uruguay 91.600
Vietnam	BDO Consulting Vietnam Company Limited	N/A	11th Floor, 60 Nguyen Dinh Chieu Street, Da Kao Ward, District 1, Ho Chi Minh City, VIETNAM
Vietnam	BDO Audit Services Co, Limited	0101333767	Level 20, ICON 4 Tower, 243A De La Thanh, Dong Da district, Hanoi, VIETNAM
Vietnam	BDO Legal Vietnam LLC	N/A	Unit 3.56, 19-21 Nguyen Van Troi, Ward 11, Phu Nhuan District, Ho Chi Minh city, Vietnam
Zambia	BDO Zambia Audit Services	N/A	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	BDO Zambia Tax Agency Ltd	120070066086	Stand 4015A, The Gallery Office Park, FrostBuilding, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	BDO Zambia Limited	N/A	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zimbabwe/Malawi	BDO Zimbabwe	N/A	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE
Zimbabwe	BDO Tax and Advisory Services (Pvt) LTD	N/A	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE
Malawi	BDO Chartered Accountants Malawi	132757	6th Floor Unit House, 12 Victoria Avenue, Blantyre, Malawi