

List of Member Firms to the best of our knowledge as per 01 October 2026

Firm country	Firm name	VAT/Tax number	Registration number	Address
Argentina/Bolivia	Becher y Asociados S.R.L.	VAT No. 30-65919981-1	1760156	Maipu 942, Ground Floor C1006ACN Buenos Aires ARGENTINA
Argentina	BDO Finanzas Corporativas S.A.	30-68164999-5	30-68164999-5	Maipu 942, Ground Floor C1006ACN Buenos Aires ARGENTINA
Argentina	BDO Zona América S.A.	217266070016	217266070016	Edificio M1 Local A, Ruta 8 Km. 17,500, Zonamérica - Montevideo, Uruguay
Bolivia	Becher y Asociados S.R.L.	699178023	1503294	SANTA CRUZ, ANDRES IBÁÑEZ, SANTA CRUZ DE LA SIERRA, ESTADO PLURINACIONAL DE BOLIVIA EQUIPETROL NORTE, Avenida: SAN MARTÍN, Nro. N/A, Edificio: GREEN TOWER, Piso:21, Oficina: 2102. Edificio Green Tower, Av. San Martín, Calle G, Zona Equipetrol Norte
Aruba	BDO Aruba CV	N/A	H48121	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Aruba	BDO Beheer Aruba VBA	10015005	H48121.0	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Australia/Timor-Leste/Papua New Guinea	BDO Australia Limited	ABN 77 133 657 833	ACN 133 657 833	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers (SA) Pty Ltd	ABN 93 161 378 972	ACN 161 378 972	Level 19, 30 Pirie Street, Adelaide SA 5000 AUSTRALIA
Australia	BDO Digital (SA) Pty Ltd	ABN 58 603 930 356	ACN 603 930 356	Level 19, 30 Pirie Street, Adelaide SA 5000 AUSTRALIA
Australia	BDO Finance Solutions (SA) Pty Ltd	ABN 75 632 896 934	ACN 632 896 934	Level 19, 30 Pirie Street, Adelaide SA 5000 AUSTRALIA
Australia	BDO Services Pty Ltd	ABN 45 134 242 434	ACN 134 242 434	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Administration Pty Ltd	ABN 85 134 036 490	ACN 134 036 490	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Audit Goodwill Co Pty Ltd	ABN 75 134 036 445	ACN 134 036 445	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Audit Pty Ltd	ABN 33 134 022 870	ACN 134 022 870	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Business Restructuring Pty Ltd	ABN 90 134 036 507	ACN 134 036 507	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	ACN 050 110 275 Limited	N/A	ACN 050 110 275	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Corporate Finance Ltd	ABN 43 008 181 379	ACN 010 185 725	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers Pty Ltd	N/A	ACN 010 862 290	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	Acceler8 Pty Ltd	ABN 30 616 316 324	ACN 616 316 324	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA

Australia	BDO Group Finance Pty Ltd	ABN 81 105 946 941	ACN 105 946 941	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Nominees Pty Ltd	ABN 95 010 000 754	ACN 010 000 754	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO RSE Services Pty Ltd	ABN 66 639 507 298	ACN 639 507 298	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	Consolid8 Pty Ltd	ABN 47 128 651 909	ACN 128 651 909	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	Consolid8 Group Pty Ltd	ABN 29 613 382 942	ACN 613 382 942	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Kendalls Holdings Ltd	N/A	ACN 102 531 395	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Kendalls Group Trust	N/A	N/A	Level 18, 360 Queen Street, BRISBANE QLD 4000
Australia	BDO Private Wealth Advisers Trust	N/A	ABN 62 805 149 677	Level 18 360 Queen Street Brisbane QLD 4000 AUSTRALIA
Australia	BDO Advisory (WA) Pty Ltd	N/A	ACN 607 899 570	Level 9 Mia Yellagonga Tower 2 5 Spring Street Perth WA 6000
Australia	BDO (NTH QLD)	ABN 31 164 696 648	N/A	Level 1, 15 Lake Street, CAIRNS QLD 4870 AUSTRALIA
Australia	BDO (NTH QLD) Pty Ltd	ABN 43 099 939 492	ACN 099 939 492	Level 1, 15 Lake Street, CAIRNS QLD 4870 AUSTRALIA
Australia	BDO Audit (NTH QLD) Pty Ltd	ABN 55 121 461 041	ACN 121 461 041	Level 1, 15 Lake Street, CAIRNS QLD 4870 AUSTRALIA
Australia	BDO Private Wealth (NTH QLD) Pty Ltd	ABN 94 162 483 374	ACN 162 483 374	Level 1, 15 Lake Street, CAIRNS QLD 4870 AUSTRALIA
Australia	BDO Audit (NT)	ABN 45 826 259 206	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO (NT)	ABN 59 364 340 920	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO Association (NT) Pty Ltd	N/A	ACN 125 016 391	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	Darwin Resource Systems Pty Ltd	N/A	ACN 620 065 741	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO Corporate Finance Australia Pty Ltd (previously BDO Corporate Finance (East Coast) Pty Ltd)	ABN 70 050 038 170	ACN 050 038 170	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Corporate Finance (WA) Pty Ltd	ABN 27 124 031 045	ACN 124 031 045	38 Station Street, Subiaco WA 6008 AUSTRALIA
Australia	BDO East Coast Partnership	ABN 83 236 985 726	413 350 919	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	BDO Services (East Coast) Pty Ltd	49 000 941 551	ACN 000 941 551	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA

Australia	BDO Migration Services Pty Ltd	ABN 63 615 973 923	ACN 615 973 923	Level 25, 35 Collins Street, Melbourne VIC 3000
Australia	BDO Lead APJ Pty Ltd	ABN 94 625 757 226	ACN 625 757 226	Level 11, 1 Margaret street Sydney NSW 2000 Australia
Australia	BDO (TAS) Pty Ltd	ABN 37 009 547 844	ACN 009 547 844	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO Audit (TAS)	ABN 82 700 612 091	N/A	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO (TAS) Holdings Pty Ltd (TAS Group)	N/A	ACN 622 471 201	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO Share Unit Trust (TAS Group)	N/A	N/A	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	BDO (WA) Pty Ltd	N/A	ACN 124 158 863	Level 9, Tower 2, 5 Spring Street, WA 6008 Perth, AUSTRALIA
Australia	BDO Audit (WA) Pty Ltd	ABN 79 112 284 787	ACN 112 284 787	Level 9, Tower 2, 5 Spring Street, Perth, 6008 Western Australia, AUSTRALIA
Australia	BDO Corporate Tax (WA) Pty Ltd	ABN 31 124 158 756	ACN 124 158 756	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Tax (WA) Pty Ltd	ABN 25 124 031 036	ACN 124 031 036	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Tax and Advisory (WA) Pty Limited	ABN 33 124 158 765	ACN 124 158 765	Level 9, Tower 2, 5 Spring Street, Perth, Western Australia 6000, AUSTRALIA
Australia	BDO Private Wealth (WA) Pty Ltd	ABN 11 637 294 083	ABN 11 637 294 083 ACN 637 294 083	Level 9, Tower 2, 5 Spring Street, Perth, 6008 Western Australia, AUSTRALIA
Australia	BDO (SA) Pty Ltd	ABN 37 008 146 021	ACN 008 146 021	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Administration (SA) Pty Ltd	ABN 50 161 315 902	ACN 161 315 902	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Audit (SA) Pty Ltd	ABN 33 161 379 086	ACN 161 379 086	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Audit Goodwill Pty Ltd	ABN 26 161 378 687	ACN 161 378 687	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Corporate (SA) Pty Ltd	ABN 54 008 282 620	ACN 008 282 620	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Holdings (SA) Pty Ltd	ABN 28 161 232 373	ACN 161 232 373	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Industrial & Organisational Psychology Pty Ltd	N/A	ACN 110 178 713	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Advisory (SA) Pty Ltd	ABN 74 161 378 892	ACN 161 378 892	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Australia	Japara Nominees Pty Limited	N/A	ACN 007 963 304	Level 19 30 Pirie Street Adelaide SA 5000 AUSTRALIA
Austria	BDO Austria Holding Wirtschaftsprüfungs GmbH	N/A	281332z	QBC 4, Am Belvedere 4 1100 Vienna Austria

Austria	BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	ATU16135402	137743p	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	N/A	N/A	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	N/A	78439b	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Consulting GmbH	ATU60961677	217731v	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Health Care Consultancy GmbH	ATU39344205	137743p	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	BDO Corporate Finance GmbH	N/A	FN218175x 218175x	QBC 4, Am Belvedere 4 1100 Vienna Austria
Azerbaijan	BDO Azerbaijan LLC	N/A	13700005410	Apt. 26, 177 Afyaddin Jalilov Street AZ1025 Baku Azerbaijan
Bahamas	BDO Chartered Accountants and Advisors	N/A	N/A	Gresham House, Charlotte Street N-10144, Nassau Bahamas
Bahamas	BDO Advisory Services Ltd.	113633050	113633050	Gresham House Charlotte Street South, Nassau BAHAMAS
Bahrain/Oman/Qatar	BDO Specialized Partnership (Bahrain) (formerly BDO Public Accountants)	N/A	N/A	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, KINGDOM OF BAHRAIN
Oman	BDO LLC (Oman) (formerly BDO Audit (Oman))	OM1100002154	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
Qatar	BDO Jawad Habib Qatar for Accounting, Auditing and Consulting (formerly BDO Audit (Qatar))	N/A	56931	33rd Floor, Palm Tower B, West Bay P.O. Box 24139 Doha, State of Qatar
Bahrain	BDO Consulting WLL (Bahrain)	220000562700002	5181101	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, Kingdom of Bahrain
Bahrain	BDO Human Resource Consulting WLL (Bahrain)	220000562700002	5181102	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, Kingdom of Bahrain
Belgium	BDO Belgium BV	N/A	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	0431.088.289	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Accountants & Tax Advisors BV	N/A	0438.475.137	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Advisory BV	N/A	0459.910.454	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM

Belgium	BDO Innovation Gardens	BE 0692.549.712	0692.549.712	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1930 Zaventem BELGIUM
Belgium	BDO Southwest	0777.542.694	0777.542694	De Stassartstraat 35 1050 Brussels (Elsene) Belgium
Belgium	BDO Cynex Tax & Accounting	0535.986.366	0535.986.366	Herkenrodesingel 10 bus 301 3500 Hasselt
Belgium	BDO Legal B.V	N/A	1027.819.522	The Corporate Village, Da Vincilaan 9/7, 1930 Zaventem, Belgium
Belgium	Brussels Worldwide Services BV	N/A	820820829	Leonardo Da Vincilaan 9 - 5/F 1930 Zaventem, Belgium
Brazil	BDO RCS Auditores Independentes Sociedade Simples	N/A	N/A	Rua Major Quedinho, 90 -3o andar 01050-901 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Auditores e Consultores	N/A	61.602.306/0001-02	Rua Major Quedinho, 90, 4º, Centro 01050-901 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Gestao Empresarial	N/A	07.119.626/0001-60	Rua Major Quedinho, 90, 5º, Centro 01050-907 Sao Paulo, SP BRAZIL
Brazil	BDO RCS Serviços Administrativos	N/A	05.345.611/0001-95	Rua Major Quedinho, 90, 2º, Centro 01050-901 Sao Paulo, SP BRAZIL
British Virgin Islands	BDO Limited	101-488-5986	1426552	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 Bulgaria OOD	BG030278596	N/A	38 Oborishte, 1504 Sofia, Bulgaria
Bulgaria	BDO Bulgaria Consultants OOD	BG121813481	BG121813481	38 Oborishte Str. 1504 Sofia Bulgaria Postal address: 119 Oborishte Str. 1505 Sofia Bulgaria
Canada	BDO Canada LLP	N/A	13158 5366	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Law LLP	714236494RT0001	N/A	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Transaction Advisory Services Inc.	847618857RT0001	847618857	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO & Partners LLP	137291878RZ0001	N/A	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Limited	101518124RT0001	101518124	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada & Associates Ltd	874736879RC0001	874736879	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Corporate Finance Inc.	896009776RT0003	896009776	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA

Canada	BDO Canada Financial Services Inc.	822967295RC0001	822967295	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Immigration Services Inc.	871953097RT0006	871953097	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Valuation Inc.	130735855RC0001	130735855	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Wealth Management Inc.	898368212RC0001	898368212	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Financial Services Limited Partnership	827626623RT0001	827626623	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO & Company LLP	829570902RT0001	829570902	20 Wellington St E Suite 500 Toronto, ON M5E 1C5 CANADA
Armenia, Georgia, Kyrgyz Republic, Tajikistan, Uzbekistan	BDO Caucasus and Central Asia Ltd.	N/A	HE 484551	Gladstonos 83 3032 Limassol CYPRUS
Armenia	BDO Armenia CJSC	N/A	273.120.05398	23/6, Davit Anahaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Advisory CJSC	02675489	286.120.1015159	23/6, Davit Anahaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Accounting, Tax & Legal CJSC	00079492	264.120.06350	23/6, Davit Anahaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO CJSC	N/A	264.120.1374231	23/6, Davit Anahaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Georgia	BDO Georgia LLC	405455706	405455706	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	BDO Audit LLC (former VMF BDO LLC)	205145403	205145403	34 Ilia Chavchavadze Ave. 0179 Tbilisi GEORGIA
Georgia	BDO Legal LLC	205249177	205249177	34 Ilia Chavchavadze Ave. 0179 Tbilisi GEORGIA
Georgia	BDO Consulting LLC (former BDO Academy Ltd)	205214230	205214230	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	BDO HR & Payroll Ltd	405127651	405127651	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Uzbekistan	BDO Audit LLC	2546442	311253613	Flat 2/1, Yakka-Chinor street, Mirabad district, Tashkent, Uzbekistan
Cayman Islands/Bermuda	BDO Cayman Ltd	N/A	N/A	2nd Floor - Building 3 Governors Square 23 Lime Tree Bay Avenue Grand Cayman KY1 1205 CAYMAN ISLANDS
Cayman Islands	BDO CRI (Cayman) Ltd	N/A	N/A	3rd Floor, Century Yard, Cricket Square, Elgin Avenue, George Town, Grand Cayman KY1-1205 CAYMAN ISLANDS
Cayman Islands	BDO Advisors SECZ Limited	N/A	N/A	c/o Boulder Corporate Services (Cayman) Limited, Governors Square 23 Lime Tree Bay Avenue Grand Cayman KY1 1203 CAYMAN ISLANDS
Cayman Islands	CNS Accounting Solutions Ltd	80759 2431	N/A	Sarah Howard Building, 1701 Hollis Street, Halifax, Nova Scotia CANADA

Bermuda	BDO Bermuda Ltd.	N/A	202403634	Clarendon House 2 Church Street Hamilton HM 11 Bermuda
Chile	BDO Auditores & Consultores LTDA	77.548.780-1	77.548.780-1	Av. Américo Vespucio Sur 100, Piso 11, Las Condes, Santiago - Chile Zip Code 7580150
Chile	BDO Consulting Limitada	76.493.431-8	Page 60.151 N° 35.145 year 2015	AVENIDA AMERICO VESPUICIO SUR 100, PISO 11, LAS CONDES, SANTIAGO, CHILE
China (PRC)	BDO China Shu Lun Pan Certified Public Accountants LLP (BDO Li Xin)	9131010156803764U	9131010156803764U	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHINA
China (PRC)	BDO China Baide Corporate Advisory Co., Ltd	9131010130159552XN	9131010130159552XN	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHINA
China (PRC)	Li Xin Certified Tax Agents Co Ltd	91310101703073628A	91310101703073628A	4F. No. 61, NanJing Dong Road 200002 Shanghai PEOPLE'S REPUBLIC OF CHINA
Colombia, Venezuela, El Salvador, Guatemala, Ecuador, Panama, Honduras, Nicaragua	BDO Interamericas SAS BIC	830053527-8	830053527-8	Carrera 16 # 97-42, Piso 8 110111 Bogotá, Colombia
Colombia	BDO Audit SA	860600063-9	860600063-9	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Outsourcing SAS	830065829-9	830065829-9	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Assurance SAS	901039504-8	901039504-8	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Aseguramiento SAS	900833799-5	900833799-5	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	BDO Shared Services Center S.A.S.	901423790-4	901423790-4	Carrera 16 No. 97-46 8th Floor Bogotá Colombia
Colombia	BDO W S.A.S.	901.658.931-5	3612057	Carrera 16 # 97-46, Piso 8, Bogotá, Colombia
Venezuela	BDO Advisory, S.A.	N/A	22048815957	Avenida Venezuela, Torre Platinum II, Piso 7, Oficina 7B El Rosal, Caracas Venezuela
Venezuela	Valcarcel, Gomes & Asociados (trading name: BDO Venezuela)	N/A	24000124214	Avenida Venezuela, Torre Platinum II, Piso 7, Oficina 7B El Rosal, Caracas Venezuela
El Salvador	BDO SA (BDO Figueroa Jimenez & Co. S. A)	5980-3	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 S.A. de C.V.	74993-1	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
Guatemala	BDO Auditores y Consultores SA	N/A	N/A	5a avenida 5-55 Zona 14 Edificio Europlaza World Business Center, Torre II, Nivel 9 oficina 903 01014 Guatemala City GUATEMALA
Ecuador	BDO Ecuador S.A.	1790863573001	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)	1791711572001	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	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR

Ecuador	Tax Advice S.A. (trading name BDO Tax)	0992170115001	104831	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
Panama	BDO Audit, S.A.	N/A	201029	Edificio F&F Tower Piso 30 NJ 32 Panama City REPUBLIC OF PANAMA
Panama	BDO Legal	N/A	25038486	Urbanización Los Angeles Calle El Paical Edificio BDO Panama
Panama	BDO Advisory S.A. (former BDO Outsourcing SA)	N/A	355501	F&F Tower, Calle 50 y 56, Piso 30 Panama
Panama	BDO Tax SA	N/A	573917	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Honduras	BDO, S. de R.L.	08019016891388	37473 - 2555959	Edificio Orion - Piso 3 Colonia Lomas de Mayab Tegucigalpa Honduras
Nicaragua	BDO Nicaragua SA	JO91000023100920141	JO910000231009	Edificio ECO, 5to piso De la rotonda universitaria 100 metros al lago, Managua, Nicaragua
Costa Rica	BDO Auditores	3-101-152467	N/A	Oficentro Ejecutivo La Sabana, Edificio 6, Piso 5, 10108 San José, Costa Rica
Costa Rica	BDO Legal, S.A.	3-101-271097	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.	HR76394522236	80044149	Radnička cesta 180 10000 Zagreb CROATIA
Croatia	BDO Grupa d.o.o.	HR77732714504	081241761	Radnička cesta 180 10000 Zagreb CROATIA
Bosnia and Herzegovina (Muslim-Croat Federation)	BDO BH d.o.o. Sarajevo	202095420008	65-01-0327-15	Fra Andela Zvizdovića 1 71000 Sarajevo Bosnia and Herzegovina
Bosnia and Herzegovina (Muslim-Croat Federation)	BDO BSO d.o.o.	N/A	MBS: 65-01-0495-23	Fra Andela Zvizdovića 1, 71000 Sarajevo, BiH
Croatia	BDO Savjetovanje d.o.o.	HR67503563095	080210343	Radnička cesta 180 10000 Zagreb CROATIA
Cyprus	BDO Limited	101-488-5986	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Cyprus	BDO Fund Services Ltd	103274410	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Cyprus	BDO Restructuring and Insolvency Services Limited	N/A	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Cyprus	BDO Cloud Services Limited	N/A	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
Czech Republic	BDO Group s.r.o.	N/A	08639060	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Consulting s.r.o.	49622625	49622625	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Czech Republic s.r.o.	CZ26402220	26402220	Nádražní 344/23 150 00 Prague Czech Republic
Czech Republic	BDO Audit s.r.o	CZ45314381	45314381	V parku 2316/12 148 00 Prague 4 Czech Republic

Czech Republic	BDO Legal s.r.o.	SK2120780937 / 21207	08559791	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	BDO Valuation s.r.o.	CZ19410786	19410786	Nádražní 344/23, Smíchov, 150 00 Praha 5, Czech Republic
Czech Republic	BDO Fund Administration a.s.	CZ21417610	21417610	V parku 2316/12, Chodov, 148 00 Praha 4, Czech Republic
Czech Republic	BDO Euro-Trend s.r.o.	N/A	61500542	Senovážné náměstí 978/23, Praha 1 - Nové Město PSČ 11000
Czech Republic	BDO Euro-Trend Audit a.s.	N/A	25733834	Senovážné náměstí 978/23, Nové Město, 110 00 Praha 1 Czech Republic
Denmark/Greenland & Faroe Islands	BDO Statsautoriseret Revisionspartnerselskab	N/A	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Denmark	BDO Komplementaranpartsselskab	N/A	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Denmark	BDO VII Statsautoriseret Revisionsaktieselskab	N/A	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Denmark	Holdingselskabet 23. September 2021.	N/A	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Dominican Republic	BDO S.R.L.	N/A	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.	1-30-83214-5	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.	1-30-83175-2	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.	1-01-72555-9	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.	1-30-82822-9	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.	1-30-84157-8	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.	1-30-83177-7	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.	1-30-83211-2	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.	N/A	96038	Castorweg 2 P.O. Box 4895 Willemstad Curaçao
Bonaire	BDO Bonaire BV	N/A	6630	Kaya C.E.B. Hellmund 6 Unit C-3 Kralendijk Bonaire
Curaçao	BDO Specialist Advisory Services BV	102155859	99996	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Corporate Finance B.V.	NL 8061.32.267	120312	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Holding B.V.	102155835	99998	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Curaçao	BDO Tax B.V.	102319534	125502	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
St Maarten	BDO Sint Maarten BV	435151095	18395	J. Irausquin Boulevard 11c Philipsburg, St Maarten
East Africa (Kenya/Tanzania/Uganda/Rwanda/Burundi/Ethiopia/Democratic Republic of Congo/Republic of Congo/Cameroon/Senegal/Ghana/Nigeria/Ivory Coast/Niger/Togo)	BDO Africa Holdings Ltd	N/A	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/Democratic Republic of Congo)	BDO East Africa	1000058650	C073166	10 Frere Felix de Valois St Port Louis MAURITIUS
Rwanda	BDO EA Rwanda LTD	103308582	103308582	Career Center Building, 8th Floor, KG 541st, 6593 Kigali RWANDA
Kenya	BDO Consulting (EA) Limited	C.94507	C.94507	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	BDO East Africa Kenya	P051500399I	BN/2010/79451	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	BDO Kenya Limited	P051970148I	PVT-8LUM63Z	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Kenya	DCDM Advisory Services Limited	C.106514	C.106514	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Rwanda	BDO Corporate Advisory Ltd	110063385	110063385	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Rwanda	BDO Solutions EA Rwanda Limited	105124496	105124496	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Tanzania	BDO East Africa - Tanzania	N/A	77532	ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
Uganda	BDO East Africa - Uganda	N/A	80010003388686	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
Uganda	DCDM Advisory Services Uganda Ltd	1000036333	80010003228392	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
DR Congo	BDO D.R.C. SASU	N/A	N°11/01016827M/DGI/DIRAF/DIGR/IM/2024 NUMERO :1019953100	13th Floor, 144 Boulevard du 30 juin DIKIN-Tower, Kinshasa, Democratic Republic of Congo
DR Congo	BDO Audit SA	210000001708251	CG-PNR-03-2025-s22-00086	88 Avenue du Général de Gaulle, BP 1306 Pointe Noire, Republic of Congo
Burundi	BDO East Africa Burundi Ltd.	N/A	03427	C/O BDO IFI SPRL, BUJUMBURA, BURUNDI
Republic of Congo	BDO R.C. SASU	N/A	Reg. No. CG-PNR-03-2025-s22-00086	12, rue Celine NGOUABI, Plateau des 15 ans (Moungali), Brazzaville, Republic of Congo
Republic of Congo	BDO Audit SA (former PwC Congo)	N/A	CG-PNR-01-2003-B14-00040	88 Avenue du Général de Gaulle, BP 1306 Pointe Noire, Republic of Congo
Cameroon	BDO Cameroon Limited	N/A	Reg. No. RC.BUA.2025.B.092	Court Junction - BUEA P.O. Box 526
Cameroon	BDO Audit Limited	N/A	Reg. No. RC.BUA.2025.B.076	Court Junction - BUEA P.O. Box 526

Ethiopia	BDO Consulting PLC	29733	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	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	N/A	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	N/A	119308 / PF 101	ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
Uganda	BDO East Africa Advisory Services Ltd - Uganda	N/A	166054	Nakawa Business Park Plot3-5 New PortBell Road PO Box 9113 Kampala UGANDA
Ethiopia	BDO Consulting PLC	29733	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	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	N/A	N/A	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	N/A	N/A	ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
Uganda	BDO East Africa Advisory Services Ltd - Uganda	N/A	N/A	Nakawa Business Park Plot3-5 New PortBell Road PO Box 9113 Kampala UGANDA
Senegal	BDO Senegal SUARL		SN.DKR.2026.B.27642	47, Avenue Hassan II, BP 6454, Dakar, Senegal
Senegal	BDO Associates Senegal SARL	006028329 252	SN.DKR.2016.B.18753	47, Avenue Hassan II, BP 6454, Dakar, Senegal
Ghana	SCG Audits (to be renamed to BDO Ghana)	N/A	PN002962013	8th Floor Advantage Place, 23 Mayor Road, Ridge West, Accra, Ghana
Ghana	BDO Business Services LTD	CS119772018	C0012891231	8th Floor Advantage Place, 23 Mayor Road, Ridge West, Accra, Ghana
Nigeria	BDO Professional Services	05059593-0001	BN 170585	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Nigeria	BDO Management Consulting Limited	1400646	170585	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Nigeria	Tinubu Associates Unlimited	454055	8486	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA

Ivory Coast	BDO SA	N/A	CI-ABJ-2012-B-1494	Rue des Jardins, Deux-Plateaux Abidjan 01 BP 8245, Abidjan 01 Ivory Coast
St. Vincent and the Grenadines; Anguilla; St. Kitts & Nevis; Montserrat; Antigua and Barbuda; Grenada; Dominica	BDO EC Incorporated LLC	N/A	A000002729	P.O. Box 136 The Valley AI2640 Anguilla, BWI
Anguilla, and Montserrat	BDO LLC	N/A	N/A	The Maico Headquarters Building, Cosley Road, The Valley, Anguilla B.W.I.
Antigua & Barbuda	BDO Eastern Caribbean	N/A	N/A	Cnr Factory Road and Carnival Gardens St Johns Antigua
St. Vincent & the Grenadines; Grenada	BDO Eastern Caribbean	N/A	N/A	Kingston Park Financial Services Centre Kingstown St. Vincent
St Kitts & Nevis	BDO Eastern Caribbean Limited	N/A	L202517833	Unit 3A, The Sands Complex Basseterre, St Kitts
Egypt	BDO Khaled & Co	239-872-975	239-872-975	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	BDO Egypt Consulting Ltd	230-278-752	230-278-752	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	BDO ESNAD S.A.E.	279-041-373	279-041-373	68, El Merghany Street Heliopolis Cairo EGYPT
Egypt	BDO Keys Financial Consulting S.A.E.	274-559-986	274-559-986	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Estonia	BDO Eesti OÜ (previously Aktsiaselts BDO Eesti)	EE100081343	10309827	Avala, Veskiposti 2, 10138 Tallinn, Harjuma Estonia
Estonia	BDO Estonia Payroll & Accounting OÜ	EE102131233	14648992	Avala, Veskiposti 2, 10138 Tallinn, Harjuma Estonia
Fiji	BDO Fiji	30-02769-0-5	30-02769-0-5	Level 10, FNPF Place 343 Victoria Parade, Suva FIJI
Fiji	BDO Corporate Finance (Fiji) Pte Limited	50-16764-0-3	50-16764-0-3	Level 10, FNPF Place 343 Victoria Parade Suva, FIJI Postal address: GPO Box 855 Suva, FIJI
Fiji	BDO Consulting (Fiji) Pte Limited	50-56249-0-3	50-56249-0-3	Level 10, FNPF Place 343 Victoria Parade Suva, FIJI Postal address: GPO Box 855 Suva, FIJI
Finland	BDO Oy	FI27760894	2776089-4	Porkkalankatu 3 FIN-00180 Helsinki FINLAND
Finland	BDO Auditor Oy	FI09042856	0904285-6	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
Finland	BDO Erityistarkastus Oy	FI28339356	2833935-6	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
France & French Guiana	BDO France	FR26500492004	500492004 RCS Paris	43-47, Avenue de la Grande Armée, 75116 Paris FRANCE
France	BDO Paris (previously BDO Paris Audit & Advisory)	FR82480307131	480 307 131	43-46, Avenue de la Grande Armée 75116 Paris FRANCE

France	BDO IDF	FR27307571000	307 571 000	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Méditerranée	FR88343521225	343 521 225	Le Silo, 35 Boulevard Saade - Quai Lazaret 13002 PACA FRANCE
France	BDO Expertise Sociale & RH	FR55440305001	440 305 001	3 AV DU HUIT MAI 1945 78280 Guyancourt FRANCE
France	ELLIPCE	FR51490813805	490 813 805	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Rhone - Alpes	FR72061500542	061 500 542	10 B AVENUE DES FTPF 38130 Echirolles FRANCE
France	BDO Advisory S.A.S.	FR31349463620	349 463 620	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO Avocats S.A.S.	FR94842703985	842 703 985	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO Corporate Finance (previously BDO France CI)	N/A	814732558	43-47 Avenue de la Grande Armée 75116 Paris FRANCE
France	BDO Innovation	N/A	517 762 316	7 Allée Alphonse Fillion 44120 Vertou FRANCE
France	BDO Atlantique [formerly named BOO Nantes]	FR59871800546	871 800 546	7 Allée Alphonse Fillion 44120 Vertou FRANCE
France	BDO RH	N/A	830 039 434	Bld de la Bataille de Stalingrad 119 Immeuble Central Parc 69100 Villeurbanne FRANCE
France	BDO Interprofessionnel	FR66842671125	842 671 125	43-47, Avenue de la Grande Armée 075116 Paris FRANCE
France	BDO Financial Services IDF (previously BDO FS)	N/A	477 951 875	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Strategie et Performance	N/A	422 150 995	7 Allée Alphonse Fillion 44120 Vertou France
France	BDO Paris Entreprise	FR36384920161	384 920 161	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Paris Expertise Comptable Nationale	FR10404912305	404 912 305	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Lyon Audit	N/A	521 847 285	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Paris Audit PME	FR30511858433	511 858 433	43-47, Avenue de la Grande Armée 75116 Paris - France
France	BDO Cash Management	FR16413350919	413 350 919	951 rue de l'ange 01100 Bellignat France
French Guiana	BDO Guyane Antilles	FR67797589470	797 589 470	83 Rue Heder, 97300 CAYENNE FRENCH GUIANA
France	BDO AVOCATS ATLANTIQUE	N/A	RCS 488 001 306	4 rue Manuel, 85000 la Roche sur Yon, France
France	BDO AVOCATS LYON	N/A	42263782700078	119 Bd Stalingrad, 69100 LYON, France
France	BDO Strasbourg	51512534200037	515 125 342 R.C.S. Strasbourg	Tour Sébastopol 3 Quai Kleber 67000 Strasbourg France
France	BDO Talent Management	FR86418679023	418 679 023 R.C.S. Paris	19 BD MALESHERBES 75008 Paris France
France	BDO Economie et Performance	N/A	440 795 227 R.C.S. Angers	Rue Savary 14 49100 Angers France
France	BDO Temps Partage et Management de Transition [formerly named BDO Ressources]	N/A	843 110 131 R.C.S. Paris	43-47, Avenue de la Grande Armée 75116 Paris France

France	BDO Software and Services	FR68334822129	334 822 129 R.C.S. Chambrey	17, Allée du Lac de Tignes Savoie Technolac 73290 La Motte-Servolex France
France	Advance Capital Groupe	N/A	850 648 213 R.C.S. Lyon	77 Rue de Sèze 69006 Lyon France
France	Advance Capital Transaction Advisory Services	N/A	493 961 627 R.C.S. Lyon	77 Rue de Sèze 69006 Lyon France
French Polynesia/New Caledonia and Wallis & Futuna	BDO - Fiduciaire Tahitienne d'expertise comptable (BDO - FITEC)	N/A	037937	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	BDO Conseil Tahiti	N/A	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	N/A	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)	N/A	119982	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
New Caledonia	BDO NC	N/A	1 257 419	Centre Sud, 1 bis Rue Berthelot Doniambo, 98800 Noumea New Caledonia
New Caledonia	BDO Audit SELARL	N/A	329862	6 rue Jean Jaurès Immeuble Le Grand Théâtre 98800 Nouméa New Caledonia
Germany	BDO AG Wirtschaftsprüfungsgesellschaft	DE118514042	HRB 1981 AG Hamburg	Fuhlentwiete 12 20355 Hamburg GERMANY
Germany	BDO Arbicon GmbH & Co. KG (Now BDO Oldenburg GmbH & Co KG Wirtschaftsprüfungsgesellschaft)	DE305485969	Oldenburg HRA202854	Rosenstraße 2-4 26122 Oldenburg GERMANY
Germany	BDO DPI AG Wirtschaftsprüfungsgesellschaft	DE181981139	Aurich HRB110665	Hauptstrasse 1 D 26789 Leer Germany
Germany	BDO Digital GmbH (formerly BDO IT GmbH. Effective 01.08.2019)	DE304266705	Hamburg HRB139334	Fuhlentwiete 12 20355 Hamburg GERMANY
Germany	BDO Restructuring GmbH	DE301789504	Hamburg HRB137082	Friedrich-List-Straße 20, 45128 Essen Germany
Germany	BDO DPI Mentoring GmbH & Co. KG	DE304678229	Aurich HRA 203174	Hauptstraße 1 26789 Leer GERMANY
Germany	BDO DPI Verwaltungs GmbH	N/A	Aurich HRB205731	Hauptstraße 1 26789 Leer GERMANY
Germany	BDO Concunia GmbH Wirtschaftsprüfungsgesellschaft	DE262319505	Münster HRB11673	Scharnhorststraße 2 48151 Münster GERMANY
Germany	BDO Recovery & Capital Advisors GmbH Wirtschaftsprüfungsgesellschaft	DE329099544	Hamburg HRB162290	Fuhlentwiete 12 20355 Hamburg GERMANY
Germany	BDO Cyber Security GmbH	DE319918757	Hamburg HRB153192	Fuhlentwiete 12, 20355 Hamburg, Germany
Germany	BDO Technik- und Umweltconsulting GmbH	DE184607045	Düsseldorf HRB34057	Georg-Glock-Str. 8, 40474 Duesseldorf, Germany
Gibraltar	BDO Limited	N/A	N/A	5.20 World Trade Center 6 Bayside Road Gibraltar GX11 1AA Gibraltar

Greece	BDO CERTIFIED PUBLIC ACCOUNTANTS S.A.	EL800487055	N/A	449, Mesogion Avenue 153 53, Agia Paraskevi Athens GREECE
Greece	BDO Services S.A.	EL800690579	136605701000	396, Mesogion Avenue 153 41, Agia Paraskevi Athens GREECE
Guernsey	BDO Limited	4C031942	N/A	PO Box 180, Place du Pré Rue du Pré St Peter Port Guernsey GY1 3LL
Guernsey	BDO Cerberus Regulatory Consulting Limited	N/A	N/A	Place du Pré Rue du Pré St Peter Port Guernsey GY1 3LL
Hong Kong & Macao	BDO Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong HONG KONG
Hong Kong & Macao	BDO Financial Services Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Tax Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Group Holding Limited	N/A	N/A	C/O 25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Management Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO MLC Holding Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Business Services Limited	N/A	N/A	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Financial Reporting Advisory Limited	N/A	N/A	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Macao	BDO (Macao) Limited	N/A	N/A	C/O 25th Floor, Wing on Centre 111 Connaught Road Central, Hong Kong
Hong Kong & Macao	BDO Risk Advisory Services Limited	N/A	71238278	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hong Kong & Macao	BDO Family Office Services Limited	N/A	7426373	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
Hungary	BDO Magyarország Vagyonkezelő és Szolgáltató Kft. (BDO Hungary Management and Services Ltd.)	13627289-4-42	01-09-865069	Kőér utca 2/A.building C 1103-Budapest HUNGARY
Hungary	BDO Magyarország Könyvelő és Bérszámfejtő Kft. (BDO Hungary Accounting and Payroll Ltd.)	11915609-4-42	01-09-683046	Kőér utca 2/A.building C 1103-Budapest HUNGARY
Hungary	BDO Magyarország Könyvvizsgáló Kft. (BDO Hungary Audit Ltd)	13682738-4-42	01-09-867785	Kőér utca 2/A.building C 1103-Budapest HUNGARY

Hungary	BDO Magyarország IT Megoldások Kft. (BDO Hungary IT Solutions Ltd)	13536266-4-42	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.)	26181378-2-42	01-09-306337	HU-1103 Budapest, Kőér u. 2/A. C.ép. Hungary
Hungary	BDO Legal Jókay & Társai ügyvédi iroda	18618633-2-43	N/A	Apor Vilmos square 11-12. 1124 Budapest HUNGARY
Hungary	BDO Magyarország Adótanácsadó Kft. (BDO Hungary Tax Advisory Ltd.)	13660312-4-42	01-09-866648	Kőér utca 2/A.building C, 1103- Budapest, Hungary
Hungary	BDO Hungary Corporate Finance Zrt.	13667137-2-43	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	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.	32196649-2-43	01-09-411470	1013 Budapest, Pauler utca 6. Postal address: HU-1117 Budapest, Buda-part tér 2. building: B
India, Bangladesh, Nepal	BDO India Services Private Limited	AANCB2576N	440515	The Ruby, Level-9, North-West Wing, Senapati Bapat Marg, Dadar West, Mumbai - 400028, Maharashtra, India
India	BDO India LLP	N/A	N/A	North-West Wing, Level 9, The Ruby, Senapati Bapat Marg, Dadar (W), Mumbai - 400028
India	MSKB & Associates LLP Chartered Accountants	ABIFM8058P	N/A	602 Floor 6,Raheja Titanium,Western Express HW Geetanjali,Railway Colony,Ram Nagar, Gor, egaon (E), Mumbai City, Mumbai, Maharashtra, India, 400063
India	BDO Assurance Pvt. Ltd. (formerly BDO Consulting Pvt. Ltd.)	AAHCB1916C	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	BDO Restructuring Advisory LLP	AASF80131D	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	MSKA & Associated LLP (Formerly MSKA & Associates Chartered Accountants)	AACFK3470E	N/A	602 Floor 6,Raheja Titanium,Western Express HW Geetanjali,Railway Colony,Ram Nagar, Gor, egaon (E), Mumbai City, Mumbai, Maharashtra, India, 400063
India	BDO Valuation Advisory LLP	AAUFB4250F	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	M S K C & Associates LLP (formerly M S K C & Associates)	AABFR9432J	N/A	10th Floor, Level 13th, Module 4, 21/22, Olympia Cyberspace, Alandur Road, Arulaiyammanpet, Guindy, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032
India	BDO India Technology Solutions Private Limited	AAKCB5988R	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]	AAKCB7861K	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	N/A	The Ruby, Level 9, N.W. Wing, S B Marg, Dadar West, Shivaji Park, Mumbai 400028
India	BDO Actuarial Services LLP	N/A	ACG-4413	Level 9, The Ruby, North East wing, Senapati Bapat Marg, Dadar , Mumbai - 400028
India	BDO India Solutions IFSC LLP	N/A	ACV-5603	601A, Flexone, Building, 15C2, Rd 1C, Zone 1, SEZ, Gift City, Gandhinagar, Gandhi Nagar-382050, Gujarat, India
India	BDO India Corporate Services Private Limited	N/A	U69200MH2025PTC439326	The Ruby, Level-9, NW Wing, Shivaji Park, Mumbai, Maharashtra 400028

Indonesia	PT BDO Manajemen Indonesia	01.575.226.4-018.000	0220207122338	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Konsultan Indonesia	03.205.545.1-018.000	9120006442141	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Bisnis Solusi	03.287.102.2-018.000	0220206290775	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Kantor Jasa Penilai Publik Wawat, Jatmika & Rekan (Valuer & Appraisal)	74.216.645.7-018.000	0220008582206	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang Dan Rekan	02.125.621.9-062.000	0220202201103	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Konsultan Keuangan Indonesia	83.079.126.5-018.000	1101220040858	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	PT BDO Bina Sewaka Dharma (PT BBSD)	83.790.771.6-018.000	0220400371826	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Indonesia	PT BDO Insan Dinamis Indonesia (PT BIDI)	83.787.636.6-018.000	0220101151603	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Indonesia	Eman Achmad & Co.	N/A	N/A	Puri Imperium Office Plaza, G-11, Jl. Kuningan Madya Kav 5-6, Jakarta, 12980 Indonesia
Indonesia	Kantor Konsultan Pajak Kusumanto & Rekan	N/A	84	Prudential Tower 16th Floor Jl. Jend. Sudirman Kav. 79 Jakarta 12910, INDONESIA
Ireland	BDO	IE 4610662K	73365	Block 3, miesian Plaza 50/58 Baggot Street Lower Dublin 2, D02 Y754 IRELAND
Ireland	BDO Ireland LLP	N/A	OC458243	55 Baker Street London W1U 7EU
Ireland	BDO Secretariat Limited	N/A	950892	Block 3, Miesian Plaza, 50-58 Baggot Street Lower, Dublin 2, D02 Y754, Ireland
Ireland	BDO Corporate Secretaries Limited	N/A	481230	Block 3, Miesian Plaza, 50-58 Baggot Street Lower, Dublin 2, D02 Y754, Ireland
Ireland	BDO Support Services Unlimited	N/A	780768	Block 3, Miesian Plaza, 50-58 Baggot Street Lower, Dublin 2, D02 Y754, Ireland
Ireland	BDO Customs and International Trade Services Limited	N/A	419006	Block 3, Miesian Plaza, 50-58 Baggot Street Lower, Dublin 2, D02 Y754, Ireland
Israel/Albania	Ziv Haft, CPA - BDO Israel	557291119	510986011	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	Sheng Holdings HK Limited	N/A	1686230	Unit 417 4th Floor, Lippo Centre Tower two, No. 89 Queensway, Admiralty, Hong Kong
Israel	Ziv Haft Consulting and Management Ltd.	557291119	510986011	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL

Israel	Hesboniyah Ltd	N/A	512899899	Amot Bituach House Bldg B 48 Derech Menachem Begin Road Tel Aviv 66184 ISRAEL
Israel	Spectrum For Real Estate Ltd.	N/A	514062215	Amot Bituach House Bldg B 48 Derech Menachem Begin Road Tel Aviv 66184 ISRAEL
Israel	Ziv Haft Administration And Trust Ltd	N/A	513401323	Amot Bituach House Bldg B 48 Derech Menachem Begin Road Tel Aviv 66184 ISRAEL
Israel	Ziv Haft International Investments Ltd.	N/A	514122662	Amot Bituach House Bldg B 48 Derech Menachem Begin Road Tel Aviv 66184 ISRAEL
Albania	BDO Albania Sh.P.K.	L02407004C	L02407004C	Blvd. "Deshmoret e Kombit" Twin Towers Tower 2, 7th floor 1000 Tirana ALBANIA
Albania	BDO Legal	N/A	N/A	Kristo Luarasi Street, Lake View Residences, Tower C, 1/1, Tirana, Albania
Israel	BDO Maof Ltd.	N/A	514752450	Haganah 13 Rishon Lezion ISRAEL
Italy	BDO Italia S.p.A.	07722780967	7722780967	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Tax S.r.l. STP	07077320963	MI - 2125807	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Law S.R.L. STA	11645230969	MI - 2616481	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO Advisory Services S.r.l.	12149120961	MI-2643982	Viale Abruzzi n 94 20131 Milan ITALY
Italy	BDO InTech S.r.l.	03826520136	MI-2705754	Viale Abruzzi n. 94 20131 Milano Italy
Italy	BDO Trade & Customs S.r.l.		14274760967	Viale Abruzzi n. 94 20131 Milano Italy
Italy	BDO Audit Services S.r.l.	03060640160	MI-1807540	Viale Abruzzi n. 94 - 20131 Milano (Italy)
Jamaica	BDO	001-405-420	2461/93	26 Beechwood Avenue Kingston 5 JAMAICA
JAPAN	BDO Japan Limited	536962	4011101058617	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	BDO Advisory KK	523416	2011101080119	STEC Bldg., 14th Floor 1-24-1 Nishi Shinjuku Shinjuku-ku Tokyo 160-0023 JAPAN
Japan	BDO Sanyu & Co.	104736	1011105000998	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	BDO Tax Co.	7011105001982	7011105001982	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Outsourcing KK	011101072351	11101072351	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan

Japan	BDO Social Insurance & Labor Consulting Co	011105006981	11105006981	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Certified Administrative Procedures Legal Specialists Co	011105009409	11105009409	STEC Bldg., 10th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	BDO Consulting Co.,Ltd.	528876	7011101098453	KEIO PLAZA HOTEL South Building, 2th Floor, 2-2-1, Nishi-shinjuku, Shinjuku-ku, Tokyo 160-8330, Japan
Japan	BDO Solicitor Co.	529244	0111-05-010315	STEC Bldg., 10th Floor, 1-24-1 Nishi-shinjuku, Shinjuku-ku, Tokyo Japan
Japan	BDO Human Capital Management Co., Ltd. (previously BDO Human Resource Consulting Inc.)	011101016445	11101016445	STEC Bldg., 14th Floor, 1-24-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 160-0023 JAPAN
Japan	BDO CaN FAS LLC	526652	N/A	7F, Daiichi inamura Building 1-9-2, Nihonbashikayabacho Chuo-ku Tokyo JAPAN
Jersey	BDO Group Limited	101-321-3900	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	BDO Limited	101-488-5986	N/A	Windward House La Route de la Libération JE 1 BG St Helier JERSEY
Jersey	BDO Greenlight Limited	101-494-1136	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	BDO Sator Regulatory Consulting Limited	101-393-5662	N/A	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jordan / Iraq / Syria	BDO Jordan Audit (legal name as of 1 June 2015: Samman & Co., Public Accountants & Business Advisors - Registration number 299)	3981363	299	25, Umm Metawee Al Aslameyah st. P.O. Box 922564 Amman, 11192 JORDAN
Jordan	BDO Consulting (legal name: Samman and Co - Registration number 81894)	3925900	81894	25, Umm Metawee Al Aslameyah st. P.O. Box 922564 Amman, 11192 JORDAN
Jordan	BDO Samman Tax Consulting Co. Ltd	N/A	N/A	25, Um Metawee Al Aslameyah St. - Jandaweel P.O Box 922564 Amman, 11192 Jordan
Iraq	Samman & Partners for Administrative Consultancy Inc	100337815	100337815	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)	902111907	MSA-02-17560	Al Mansour, AL-Mutanabbi neighbourhood District No. 605 Avenue 17 Villa No. 6 Baghdad IRAQ
Kazakhstan	BDO Qazaqstan LLP	N/A	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	BDO Digital Qazaqstan LLP	N/A	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	BDO Outsourcing Qazaqstan LLP	N/A	N/A	23 Bukhar Zhyrau, 6 Gabdulin street, Bostandyk district, Almaty, 50013 Kazakhstan
Kazakhstan	BDO Tax and Advisory Qazaqstan LLP	N/A	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Training Center of BDO Qazaqstan LLP	N/A	N/A	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan

Korea	BDO Sunghyun LLC	605-81-41450	184134-0000163	Haesung2 building 12F 508 Teheran-ro Gangnam-Gu Seoul, Korea 06234
Kuwait	BDO Al Nisf & Partners	N/A	Kuwait Audit License 38 A	Al Shaheed Tower, 1st Floor Khaled Ben Al-Waleed Street, P.O. Box 25578
Kuwait	BDO for Economic, Administrative, Industrial and Computer, Consultancy and Opening Public Training Institutes W.L.L. Company	N/A	83801	Al Madina Tower, 13th Floor Khaled Ben Al Waleed Street, P.O. Box 25578
Latvia	AS BDO Latvia	LV4010361822	4010361822	Mihaila Tala Street 1 Riga, LV1045 LATVIA
Latvia	BDO Assurance, LLC	LV42403042353	42403042353	Kalku 15-3b Riga, LV-1050 LATVIA
Latvia	Sworn Attorney Office BDO Law, LLC	N/A	N/A	Riga, Kalku Street 15-3B, Latvia, LV-1050
Lebanon	Semaan, Gholam & Co	601-124036	90	Gholam Building Sioufi Street, Ashrafieh Beirut LEBANON
Lebanon	BDO, Semaan, Gholam & Co	601/2770947	270	Gholam Building Sioufi Street Achrafieh P.O.Box: 11-558 Beirut LEBANON
Liechtenstein	BDO (Liechtenstein) AG	58 382	FL-0002.458.153-8	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	PFI Holding	N/A	FL-0002.469.388-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	PFI Holding WP	N/A	FL-0002.475.150-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Liechtenstein	BDO Consulting AG	50262	FL-0001.082.896-5	Wuhrstrasse 14 9490 Vaduz Liechtenstein
Lithuania	BDO Auditas ir Apskaita, UAB	LT352734219	135273426	K. Barsausko str. 66 Kaunas LT-51436 Lithuania
Lithuania	BDO Consulting, UAB	LT100016217119	306385132	Svitrigailos g. 11H, Vilnius, Lithuania
Luxembourg	BDO Tax and Accounting	LU2347 8907	B147571	1, rue Jean Piret L-2350 Luxembourg
Luxembourg	BDO Audit	LU 23425810	B147570	1, rue Jean Piret L-2350 Luxembourg
Luxembourg	BDO Advisory	LU27957223	B196593	1 rue Jean Piret L-2530 Luxembourg
Luxembourg	BDO Technology	LU15615953	B42842	1 rue Jean Piret L-2530 Luxembourg
Luxembourg	BDO Restructuring & Liquidation	N/A	B 30467	2 rue Jean Piret L-2530 Luxembourg
Luxembourg	CF Fund Services	N/A	B143316	1B, rue Jean Piret L - 2350 Luxembourg
Luxembourg	BDO Services Luxembourg	LU23479008	B147572	1 rue Jean Piret L-2530 Luxembourg
Luxembourg	CF LUXEMBOURG SERVICES	N/A	3101840000023	Bureau n°24 Avenue Yaacoub El Mansour, 24 Marrakech (Morocco)
Luxembourg	BDO Belux	N/A	B287883	19 route de Bastogne L-9638 POMMERLOCH Luxembourg
Malaysia/Cambodia/ Myanmar /Brunei Darussalam/Laos	BDO PLT	W10-1808-31044189	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Brunei Darussalam	BDO Chartered Accountants	N/A	N/A	Unit 10, 1st Floor, Bangunan Hasbullah 1, Simpang 137,KM4, Jalan Gadong, BE3919, Brunei Darussalam

Brunei Darussalam	BDO Consulting (B) SDN BHD	N/A	RC00008844	Block C, Unit 3, First Floor, Lot 8981-8982, Kg Pandan, Jalam Kerma Negara, Kuala Belait, KA 1931, BRUNEI DARUSSALAM
Brunei Darussalam	BDO Tax Services (Brunei)	N/A	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	L001-104000708	N/A	Suite 28, Hotel Cambodiana 313, Preah Sisowath Quay Phnom Penh CAMBODIA
Laos	BDO (Laos) Co., Ltd	933829925900	N/A	336, Sithong Road Sikhottabong District Vientiane Capital LAO PDR
Malaysia	BDO Capital Consultants SDN BHD	W10-1808-31036732	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Malaysia	BDO Consulting SDN BHD	W10-1808-31007542	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Malaysia	BDO Governance Advisory SDN BHD	W10-1808-31026327	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Malaysia	BDO Corporate Services SDN BHD	W10-1808-31041704	N/A	Level 8 BDO @ Menara CenTARa 360 Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur Malaysia
Malaysia	BDO Tax Services SDN BHD	W10-1808-31044162	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Myanmar	BDO Consulting (Myanmar) Co., Ltd.	104810942	N/A	Unit 5, Level 20 Myanmar Centre Tower 1 192, Kaba Aye Pagoda Road Bahan Yangon MYANMAR
Malta	BDO Malta CPAs	MT12580415	AB/26/84/06	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	BDO Consult Limited	MT11245826	C10943	Triq It-Torri, MSIDA MSD1824 MALTA
Malta	BDO Services Limited	MT11412913	C7278	Triq It-Torri, MSIDA MSD1824 MALTA
Malta	BDO Fintech Advisory Limited	MT25193120	C86033	Triq It-Torri, MSIDA MSD1824 MALTA
Malta	BDO Technology Advisory Limited	MT25463032	C87755	Triq It-Torri, MSIDA MSD1824 MALTA
Mauritius / Seychelles / Comoros / Madagascar / Reunion Island / Zambia	BDO LLP (trading under BDO&Co.)	20287943	N/A	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO Solutions Ltd	27255222	C120699	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO IT Consulting Ltd	27432434	C139772	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO (Mauritius) Ltd	N/A	C25222797	10 Frère Félix de Valois St Port Louis MAURITIUS

Reunion Island	DCDM Réunion SAS (to be renamed BDO Réunion)	N/A	995 225 802	140 rue Juliette Dodu Saint-Denis 97400 REUNION
Zambia	BDO Zambia Audit Services	N/A	320010098285	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	BDO Zambia Tax Agency Ltd	1002744625	120070066086	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	BDO Zambia Limited	N/A	N/A	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	BDO Human Resource Services Limited	N/A	120170003555	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Mexico	Castillo Miranda y Compañía, S.C.	CMI8103045B6	CMI8103045B6	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	AHC190109M38	Lago Alberto 442- 403 Suite 600, Col Anahuac II, Ciudad de México
Mexico	F&A Consultoría de Negocios México SA de CV	FCN190130E42	FCN190130E42	Lago Alberto 442- 403 Suite 600, Col Anahuac II, Ciudad de México
Mexico	Castillo Miranda, S.C.	CMI191220ANA	N/A	Paseo de la Reforma 505-31, Colonia Cuauhtemoc, 06500 Mexico City, Mexico
Mongolia	BDO Consulting Valuation LLC	5999979	9011565064	Door#1502, Level 15, Union Building-B Paris Street, Sun Road-62, Sukhbaatar District-1 Mongolia
Mongolia	BDO Audit LLC	2546442	9018001010	Union Building B-1502 Unesco Street, Sukhbaatar-1 Ulaanbaatar 14230 MONGOLIA
Mongolia	BDO Tax TMZ LLC	6001319	9011555112	Door#1502, Level 15, Union Building-B Paris Street, Sun Road 62, Sukhbaatar District-1 Ulaanbaatar 14230 MONGOLIA
Morocco	BDO SA (formerly BDO Audit, Tax & Advisory SA)	03300519	25681	AC9, rue Al Maysse, secteur 15, Hay Ryad 10100 - Rabat - Morocco
Morocco	BDO Digital Services SARL (formerly BDO Advisory SARL)	15294243	337467	119 BD Abdelmoumen # 40, 5th Floor. 20360 Casablanca
Morocco	BDO Expertise Sarl	01051607	132963	119 BD Abdelmoumen # 38, 5th Floor. 20360 Casablanca
Morocco	BDO Service Steam S.A.S	N/A	N/A	Espace Al Abrar, Bureau n°24 (4ème étage) 17, Avenue Yaacoub El Mansour Gueliz, Marrakech 40000 Morocco
Namibia	BDO	0206293015	PAAB 9402	61 Simeon Shixungileni Street P.O. Box 2184 Windhoek 10005 Namibia
Netherlands	BDO Holding B.V.	NL 8099.39.010	17129358	Philiteaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Accountancy, Tax & Legal B.V. (previously knows as BDO Accountants & Belastingadviseurs B.V.)	NL 8137.47.946	17171188	Philiteaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Audit & Assurance B.V.	NL 8138.07.979	17171186	Philiteaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands

Netherlands	BDO Advisory B.V. (previously known as BDO Consultants B.V.)	NL 8138.07.803	17171176	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Corporate Finance B.V.	NL 8061.32.267	30139003	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Interim & Recruitment B.V.	N/A	36038787	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Investigations B.V.	NL 8138.07.918	17171175	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO BAMN B.V.	NL 0040.96.733	2437296	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	Global IT & Services B.V.	N/A	17239055	Philitleaan 73, 5617 AM, Eindhoven, The Netherlands
New Zealand	BDO New Zealand Limited	070-240-033	9429038022531	Level 4 BDO Centre, 4 Graham Street, Auckland 1010 PO Box 2219, Auckland 1140 New Zealand
New Zealand	BDO Auckland	078-402-903	N/A	4 Graham Street Level 4 Auckland City New Zealand
New Zealand	BDO Hawke's Bay	052-322-367	N/A	86 Station Street Napier NEW ZEALAND
New Zealand	BDO Hawke's Bay Ltd	N/A	N/A	86 Station Street Napier NEW ZEALAND
New Zealand	BDO Christchurch	11-135-307	N/A	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Christchurch Ltd	077-366-326	1092763	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Gisborne	062-087-714	N/A	1 Peel Street Gisborne NEW ZEALAND
New Zealand	BDO Gisborne Ltd	084-596-809	1280758	1 Peel Street Gisborne NEW ZEALAND
New Zealand	BDO Digital Limited	N/A	1728150	4 Graham Street Level 4 Auckland City New Zealand
New Zealand	BDO Invercargill	013-991-928	N/A	136 Spey Street Invercargill NEW ZEALAND
New Zealand	BDO Invercargill Ltd	1979858	1979858	136 Spey Street Invercargill NEW ZEALAND
New Zealand	BDO Taranaki	055-937-249	N/A	10 Young Street New Plymouth NEW ZEALAND
New Zealand	BDO Taranaki Ltd	072-886-313	979564	10 Young Street New Plymouth NEW ZEALAND
New Zealand	BDO Wellington Ltd	096-921-254	1947146	50 Customhouse Quay Level 1, Tower Bldg Wellington NEW ZEALAND
New Zealand	BDO Tauranga	N/A	N/A	BDO Building 96 Cameron Road PO Box 800, Tauranga NEW ZEALAND

New Zealand	BDO Northland	114-417-149	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	114-391-379	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	9429045880360	6196331	LEVEL 1, 50 CUSTOMHOUSE QUAY, WELLINGTON 6011 NEW ZEALAND
New Zealand	BDO IS Christchurch Limited	N/A	8347383	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Manawatu Audit Limited	N/A	N/A	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Manawatu Limited	9256767	9256767	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	BDO Marlborough Tasman Limited	N/A	934486	58 Arthur Street Blenheim New Zealand
New Zealand	BDO Pakihi Taitokerau Limited	N/A	N/A	108 Kerikeri Road, Kerikeri 0230, New Zealand
New Zealand	BDO Southern Lakes and Central Otago Limited	N/A	6588534	Level 1 65 Centennial Avenue Alexander New Zealand
New Zealand	BDO Christchurch Audit Limited	136-874-659	8472564	Level 4 Awly Building 287-293 Durham Street North Christchurch 8013 - New Zealand
New Zealand	BDO Rotorua Ltd	113-346-140	4937979	1130 Pukaki Street Rotorua NEW ZEALAND
New Zealand	BDO Tauranga Ltd	112-024-573	4551959	Level 1, The Hub 525 Cameron Road Tauranga 3110 - New Zealand
New Zealand	BDO Project and Infrastructure Advisory Limited	9148372	9148372	BDO Auckland Level 4, Building A, BDO Centre 4 Graham Street Auckland
Norway	BDO AS	993606650	993606650	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Norway	BDO Advokater AS	996798577	996798577	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Pakistan, Afghanistan	BDO Ebrahim & Co	S-08292981	08292981	2/F, Block C Lakson Square Building No. 1 Sarwar Shaheed Road 74200 Karachi PAKISTAN
Pakistan	BDO Ebrahim Consulting (Private) Limited	S-10000330	10000330	2nd Floor, Block C, Lakson Square Building No. 1 Sarwar Shaheed Road Karachi - 74200 PAKISTAN
Paraguay	BDO Auditores Consultores	80012246-1	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay
Paraguay	BDO Impuestos	80064295-3	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay

Paraguay	BDO Consulting	80080685-9	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay
Paraguay	BDO Paraguay S.A.	N/A	N/A	Gral. Díaz 521, Edificio Internacional Faro Piso 6 1240 Asunción PARAGUAY
Peru	BDO Peru SAC	20604145075	Register N° 14220378	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU
Peru	Córdova, Petrozzi, Coronado S. Civil de R.L.	N/A	1690523	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU
Peru	BDO Consulting SAC	20389359841	11032487	Av. Camino Real 456 Torre Real Piso 14 San Isidro - Lima 27 15073, PERU
Peru	BDO Consultores Tributarios y Legales S.A.	20158279984	00227692	Av. Andres Reyes 420 Piso 11 San Isidro - Lima 27 PERU
Peru	BDO Outsourcing SAC	20459350439	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.)	PL1080004212	0000729684	Ul. Icchoka Lejba Pereca 1 00-849 Warszawa
Poland	BDO Polska spółka z ograniczoną odpowiedzialnością (limited liability company)	5213657181	Reg num: KRS 0000484257, REGON 146880574	Ul. Icchoka Lejba Pereca 1 00-849 Warszawa
Poland	BDO spółka z ograniczoną odpowiedzialnością (limited liability company)	1080004212	Reg num: KRS: 0000713199, REGON 369232807	Ul. Icchoka Lejba Pereca 1 00-849 Warszawa
Poland	BDO Advisory Spółka z ograniczoną odpowiedzialnością	N/A	Reg num: WA.XIII NS- REJ.KRS/63718/23/5 02	Ul. Zagony30/6, 54-614 Wrocław
Poland	BDO Solutions Sp. z o.o.	N/A	Reg num: WA.XIII NS- REJ.KRS/63718/23/5 02	Ul. Icchoka Lejba Pereca 1 00-849 Warszawa
Portugal/Angola/Cape Verde	BDO & Associados, SROC, Lda	PT501340467	501340467	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO II Advisory, SA	PT507156919	507156919	Rua Marcelino Sá Pires 14-4', Sala 43 4700-924 Braga PORTUGAL
Portugal	BDO Consulting Lda	PT505275970	505275970	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO Outsourcing, Serviços de Contabilidade e Organização Lda	PT503804797	503804797	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO Domingues & Associado SROC Lda	N/A	503847844	Rua da Europa, Edificio 2000B, 3º, Escritório 1, 2400-136 Leiria, Portugal
Portugal	BDO Estudos Ambientais, SA	N/A	504307797	Avenida 25 de Abril, 43-A, 2.º Dto., 2800-303 Almada
Romania/Moldova	BDO Audit SRL	RO6546223	J1994022485402	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Moldova	BDO Audit & Consulting SRL	1011600035171	N/A	MD-2004, 202/B Stefan Cel Mare Blvd Chisinau REPUBLIC OF MOLDOVA

Moldova	BDO Advisory SRL	1016600043346	N/A	45B Al. Puskin street 5th floor Chisinau, MD - 2005 Moldova
Romania	BDO Business Advisory SRL	RO40282	J1992023184407	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Business Restructuring SPRL	RO20770187	RFO II 0239	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Tax SRL	RO22460115	J2007017893405	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Outsourcing Services SRL	RO27032349	J2010005845403	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Auditors & Accountants SRL	RO15106663	J2002002609128	14-16 Cale a Dorobantilor Cluj ROMANIA
Romania	BDO Auditors and Business Advisors SRL	RO29204238	J2011002236359	2 Martin Luther St, 3rd floor, Timisoara, Timis County, ROMANIA
Romania	BDO Support Services SRL	RO30177625	J2012005365402	Victory Business Center, 24 Invingatorilor Street, 030922 Bucharest 3 ROMANIA
Romania	Tudor, Andrei si Asociatii	RO26827770	N/A	24 Invingatorilor Street Bucharest 3, 030922 ROMANIA
Samoa	Betham & Co	114100	N/A	Vaitele Street Lalovaea Apia PO Box 859 Samoa
Saudi Arabia	Dr. Mohamed Al-Amri & Co.	300257672400003	1010433982	7542 King Fahd Rd, 8th floor Ar rahmaniyah Riyadh 12341 - 4142 Saudi Arabia
Serbia/Republic of North Macedonia/Montenegro/ Republic of Srpska (Bosnia and Herzegovina)	BDO d.o.o.	101672840	06203159	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Republic of North Macedonia	BDO d.o.o. Skopje	N/A	5264731	Bul. Jane Sandanski No. 111 1000 Skopje Republic of North Macedonia
Republic of North Macedonia	BDO Accounting DOO Skopje	4032022552752	7573480	Bul. Jane Sandanski No. 111 1000 Skopje Republic of North Macedonia
Montenegro	BDO d.o.o.	N/A	N/A	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Republic of Srpska (Bosnia and Herzegovina)	BDO d.o.o. Banja Luka	4400878260000	1-11067-00	Ive Andrica 15 Banja Luka 78000 Republic of Srpska Bosnia and Herzegovina
Serbia/ Macedonia/ Montenegro/ Bosnia and Herzegovina	BDO Business Advisory d.o.o.	N/A	17574876	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA

Serbia	BDO Ventures d.o.o. Beograd-Stari Grad	112085821	21604577	Kneza Mihaila 10 Stari Grad 11000 Beograd Republic of Serbia
Singapore	BDO LLP	T10LL0001F	T10LL001F	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Advisory Pte Ltd	200301692H	200301692H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Consultants Pte Ltd	199806356D	199806356D	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Tax Advisory Pte Ltd	200818719H	200818719H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Corporate Services Pte Ltd	200416280Z	200416280Z	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Recruits Pte. Ltd.	201905231R	201905231R	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Philippines	BDO Cruz-Marohombsar and Company (BDO CMC)	010-568-359	PP202100379	27 and 28, Tower 2, The Enterprise Centre, Corner Paseo De Roxas Ayala Ave., San Lorenzo, City of Makati, Philippines
Singapore	BDO Business Services & Outsourcing Pte Ltd	202223026M	202223026M	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Slovak Republic	BDO Holding, spol. s r.o. (Formerly, The Edison Consulting Group, spol. s r.o.)	SK70 20 000 031 / 20 2	47 237 678	Pribinova 10; Bratislava - mestská časť Staré Mesto 811 09; Slovak Republic
Slovak Republic	BDO spol s.r.o.	20 20 262 079 / SK70 2	35 836 032	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Audit, spol. s r.o.	SK70 20 000 031 / 20 2	444 555 26	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Tax, spol. s r.o.	SK7020000031 / 20 23	463 963 81	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Services spol s.r.o.	SK7020000031 / 20 20	357 164 01	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Legal s.r.o.	SK2120780937 / 21207	51 803 330	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Consulting, Spol. s.r.o.	21 21 643 150	54 315 069	Pribinova 10; Bratislava - mestská časť Staré Mesto 811 09; Slovak Republic
Slovenia	BDO Revizija d.o.o.	SI94637920	5913691000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
Slovenia	BDO Svetovanje d.o.o.	SI92266134	5503701000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
Slovenia	BDO Business Solutions Ltd.	SI25362780	6551246000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
South Africa/Botswana/Lesotho/Eswatini/ Mozambique	BDO South Africa Inc.	4910148685	1985/002310/21	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
Botswana	BDO (Botswana)	P00035074037-00-05-6	RBN 1992/10527	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
Botswana	BDO Services (Pty) Ltd (Botswana)	BW00000188661-00-05	BW00000188661	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA

South Africa	BDO Advisory Services (Pty) Limited	4870258011	2010/015322/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Business Services (Pty) Limited	4080262019	2011/106089/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO South Africa Services (Pty) Limited	4290260084	2011/106088/7	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	Statucor (Pty) Limited	4800177125	1989/005394/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Employee Benefits (Pty) Limited	4750211494	2001/015057/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Tax Services (Pty) Limited	4340233271	2006/006127/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Wealth Advisors (Pty) Limited	4570124497	1966/005541/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Business Restructuring (Pty) Ltd	4610217830	2002/025164/07	Unit B5 Clearview Office Park, 77 Wilhelmina Avenue, Constantia Kloof, Roodepoort, South Africa, 1724
South Africa	BDO PS Advisory Proprietary Limited	4520189756	2000/011066/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Property Investments (PTY) Ltd	N/A	2022/480104/07	Wanderers Office Park 52 Corlett Drive Illovo, Johannesburg, 2196 SOUTH AFRICA
Spain/Andorra	BDO Auditores S.L.P.	N/A	B82387572	Calle Sant Elies, 29 - 35 Esc. B P. 8 08006 Barcelona Cataluña Spain
Andorra	BDO Asesores Corporativos S.L.	N/A	N/A	Avenida Carlemany, 115 6ª Pl. Escaldes-Engordany, Andorra
Andorra	BDO Consultores S.L.	N/A	N/A	Avenida Carlemany, 115 6ª Pl. Escaldes-Engordany, Andorra
Spain	BDO Audiberia Abogados y Asesores Tributarios, S.L.P.	N/A	B82394735	Paseo de Recoletos, 47-41 28004 Madrid Spain
Spain	BDO Finanzas Corporativas S.L.	ESB83881797	B83881797	Calle de Génova, 27 4ª planta, 28004 Madrid
Spain	BDO Legal Service Management S.L.	ESB67322305	B67322305	Calle Sant Elías nº 29-25, 5 floor, 08006, Barcelona, Spain
Spain	BDO Concursal S.L.P.	ESB02961845	B02961845	Paseo Recoletos, 37 - 41, 28004 Madrid Spain
Spain	BDO GSC Servicios Corporativos S.L.U.	ESB67256081	N/A	Calle de Génova, 27 6ª planta, 28004 Madrid
Spain	BDO Quota Auditores S.L.	ESB31713373	B31713373	Calle de Génova, 27 3ª planta, 28004 Madrid
Spain	BDO Servicios Corporativos S.L.U.	N/A	N/A	Paseo Recoletos, 37 - 41, 28004 Madrid Spain

Sri Lanka & The Maldives	BDO Partners	N/A	W/19900	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	BDO Consulting (PVT) LTD	N/A	PV 92356	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	BDO Partners (Private) Limited	N/A	PV 00225622	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Sri Lanka	BDO Partners (Pvt) Ltd	N/A	PV00225622	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Sri Lanka	BDO BPO Services (Private) Limited	N/A	PV92356	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Sri Lanka	BDO Corporate Services (Private) Limited	N/A	PV 00211604	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Suriname	BDO Holding NV	03092	70886	Rode Kruislaan 10 Paramarbo 1847 Suriname
Suriname	BDO Assurance N.V.	2000015298	17608	Rode Kruislaan 10 Paramarbo 1847 Suriname
Suriname	BDO Business Advisory N.V.	2000015336	35148	Rode Kruislaan 10 Paramarbo 1847 Suriname
Suriname	BDO Tax Advisory N.V.	2000014968	26863	Rode Kruislaan 10 Paramarbo 1847 Suriname
Sweden	BDO AB	SE556585800701	556585-8007	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Göteborg AB	SE556260274701	556260-2747	Lilla Badhusgatan 2 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Göteborg KB	SE916850934801	916850-9348	Lilla Badhusgatan 2 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Mälardalen AB	SE556291847301	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	556207-1612	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Sweden	BDO Stockholm AB	SE556058110901	556058-1109	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Sweden AB	SE556186990901	556186-9909	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Syd AB	SE556714104801	556714-1048	Stortorget 2 254 42 Helsingborg SWEDEN
Sweden	BDO Syd KB	SE969724240301	969724-2403	Stortorget 2 254 42 Helsingborg SWEDEN
Sweden	BDO Göteborg Intressenter AB (old name Första Långgatan revisionsaktiebolag)	N/A	556955-8900	Lilla Badhusgatan 2 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Mälardalen Intressenter AB	N/A	556953-5080	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	BDO Syd Intressenter AB	N/A	556954-3027	Stortorget 7 254 42 Helsingborg SWEDEN
Sweden	BDO Norr AB	SE556226100701	556226-1007	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Switzerland	BDO Ltd/AG/SA	CHE-116.286.647 MWS	CHE-105.952.747	Schiffbaustrasse 2 8005 Zurich Switzerland

Taiwan	BDO Taiwan	76902916	76902916	10F, No. 72 Sec.2 Nanjing E. Road Taipei TAIWAN 104 R.O.C.
Thailand	BDO Advisory Services Company Limited	N/A	0105563013633	Level 20, Metropolis, Suite 128 725 Sukhumvit Road Wattana Bangkok 10110 Thailand (new adress from 1.10.2022 - 388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand)
Thailand	BDO Audit Company Limited	0125563000507	0125563000507	109/110 M.2 Mooban Ratirom 2 Krung Nont Chongthanom Road Maha Sawat Bang Kruai Nonthaburi 11130 Thailand (new adress from 1.10.2022 - 388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand)
Thailand	BDO Holding Company Limited	0105563063312	0105563063312	Suite 128, Level 20, Metropolis Building, 725 Sukhumvit Road, Bangkok 10110, Thailand (new adress from 1.10.2022 - 388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand)
Thailand	BDO Business Services Company Limited	0105542031101	105542031101	Level 2, Summer Point Building 7 Sukhumvit 69 Road, Prakhnong Nua Wattana Bangkok 10110 Thailand (new adress from 1.10.2022 - 388 Exchange Tower, 42nd Floor, Unit 4201-4204, Sukhumvit Road, Klongtoey District, Klongtoey Sub-district, Bangkok 10110 Thailand)
Thailand	BDO Phuket Company Limited	0835563009869	0835563009869	39/30 Moo. 2 Ko Kao, Mueang Phuket , Phuket 83000
Trinidad and Tobago/Guyana	BDO	124043	B 2328(95)	122-124 Frederick Street Port of Spain Trinidad and Tobago
Trinidad and Tobago	BDO Trinity Limited	N/A	N/A	122-124 Frederick Street Port of Spain Trinidad and Tobago
Guyana	BDO Professional Services Inc.	N/A	N/A	127 Quamina Street South Cummingsburg, Georetown Guyana
Guyana	BDO, Chartered Accountants	N/A	N/A	127 Quamina Street South Cummingsburg, Georetown Guyana
Tunisia	BDO Tunisie	0024259FAM000	0024259F	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.	291 001 0846	254683	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	BDO Yayıncılık A.S. (BDO Publications Inc.)	N/A	295012-243594	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	BDO Serbest Muhasebeci Mali Müşavirlik AS (BDO Independent Accountancy and Financial Consultancy Joint Stock Company)	1600667216	804974	Eski Büyükdere Cad. No: 14 Park Plaza K: 4 34398 Maslak/İSTANBUL
Turkey	BDO Denet Yeminli Mali Müşavirlik Anonim Şirket (Denet Sworn Fiscal Advisory Joint Stock Company) (name changed from Denet Yönetim Danışmanlığı Yeminli Mali Müşavirlik Anonim Şirket)	291 001 0870	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)	101401001028	26119218	Ataturk street 82 (1972), Business center "Berkarar", 9th floor, office i8. Ashgabat 744036 Ashgabat Turkmenistan
Turkey	BDO İzmir Yeminli Mali Müşavirlik Anonim Şirketi	1601548228	223249	Adalet Mah. Şehit Polis Fethi Sekin Cad. No:4 İç Kapı No: 143 Bayraklı/İZMİR Turkey

Kosovo	BDO Kosova L.L.C.	810804585	810804585	Str. "Luan Haradinaj" H 5, No. 7 1000 Prishtina KOSOVO
Turkey	BDO AKIN VE DEMIREL YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ	N/A	372316-5	MASLAK MAH. TAŞYONCASI SK. MASLAK 1453 SİTESİ T4 BLOK NO:10 İÇ KAPI NO:B185 SARIYER/İSTANBUL
Turkey	BDO ANKARA YEMİNLİ MALİ MÜŞAVİRLİK ANONİM ŞİRKETİ	1601651525	468094	SÖĞÜTÖZÜ MAH. 2177 CAD. NO: 10B İÇ KAPI NO: 62 ÇANKAYA / ANKARA
Kosovo	BDO Consulting KS	N/A	812126185	Str. Ukshin Hoti C 4/3, Hy. A, Floor II, 10000 Prishtina, Kosovo
Turkey	BDO ERA Danışmanlık ve Yeminli Mali Müşavirlik A.Ş. (BDO ERA Consulting and Certified Public Accountants Inc.)	N/A	46132	Maslak Mah., AOS 55. Sk. 42 Maslak, No: 2 D: 283 Sarıyer/İstanbul Turkey
Ukraine	BDO LLC	201970704026	20197074	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	BDO Consulting LLC	326509004658	205214230	4, Serova St., 49000 Dniepropetrovsk UKRAINE
Ukraine	BDO Corporate Finance LLC	410480126516	41048012	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	BDO Business Service Sharing Hub	448337004658	44833705	Kharkiv highway, 201/203, 10th floor Kyiv, Ukraine, 02121
UAE	BDO Chartered Accountants and Advisors	100373718400003	106930	23rd Floor, Burjuman Office Tower Sheikh Khalifa Bin Zayed Road P O Box 1961, Dubai UAE
UAE	BDO Law Corporation for Legal Consultancy - L.L.C. - S.P.C	104101330900003	CN-1211175	Office 1901, Al Wahda Commercial Tower, Hazza Bin Zayed Street, Post Box 75988, Abu Dhabi
UAE	BDO Digital Solutions FZ-LLC	N/A	106755	Ground floor, DMC5, Dubai Media City, Dubai, UAE
UAE	BDO HOLDINGS Limited	N/A	N/A	23rd Floor, Burjuman Office Tower Sheikh Khalifa Bin Zayed Road P O Box 1961, Dubai UAE
UAE	BDO Engineering Consultancy LLC SPC	N/A	N/A	Office 1007, EB_C42, Freej Al Qbeesat St, AL, 9 Danah, Abu Dhabi 22204
United Kingdom of Great Britain and Northern Ireland/Isle of Man	BDO LLP	GB 830847032.	OC305127	55 Baker Street W1U 7EU London UNITED KINGDOM
Northern Ireland	BDO Northern Ireland	N/A	N/A	Metro Building, 1st Floor 6-9 Donegall Square South Belfast BT1 5JA UNITED KINGDOM
United Kingdom	BDO Services Ltd	N/A	N/A	55 Baker Street W1U 7EU London UNITED KINGDOM
South Africa	BDO WAVE (Pty) Ltd	N/A	Reg number: 2024/744480/07	106 Park Drive, St Georges, Port Elizabeth, Eastern Cape, 60001
United Kingdom	BDO Employment Services Limited	N/A	2928250	55 Baker Street London W1U 7EU UK
United Kingdom	BDO HOLDINGS LIMITED	N/A	Reg number: 11765838	55 Baker Street, London, United Kingdom, W1U 7EU
United Kingdom	BDO IFI SERVICES LIMITED	N/A	Reg number: 11862521	55 Baker Street, London, United Kingdom, W1U 7EU
United Kingdom	BDO LLP LIMITED	N/A	Reg number: 05177887	55 Baker Street, London, W1U 7EU
United Kingdom	BDO NOMINEES LIMITED	N/A	Reg number: 01016246	55 Baker Street, London, W1U 7EU
United Kingdom	BDO PENSION TRUSTEES LIMITED	N/A	Reg number: 02273744	55 Baker Street, London, W1U 7EU
United Kingdom	BDO PENSION TRUSTEES NO 2 LIMITED	N/A	Reg number: 10199638	55 Baker Street, London, W1U 7EU
United Kingdom	BDO REGULATORY SOLUTIONS LIMITED	N/A	Reg number: 13627320	55 Baker Street, London, United Kingdom, W1U 7EU

United Kingdom	BDO Stoy Hayward LIMITED	N/A	Reg number: 08773922	55 Baker Street, London, W1U 7EU
United Kingdom	BDO TRUSTEES LIMITED	N/A	Reg number: 03074021	55 Baker Street, London, W1U 7EU
United Kingdom	BDO TRUSTEES (MS) LIMITED	N/A	Reg number: 04426034	55 Baker Street, London, W1U 7EU
United Kingdom	BDO Technology Services Limited	N/A	N/A	55 Baker Street, London, W1U 7EU
United Kingdom	BDO UK Partner Ltd	N/A	N/A	55 Baker Street, London, W1U 7EU
United Kingdom	BWS UK Operations Limited	N/A	16220718	55 Baker Street W1U 7EU London
United States of America/US Virgin Islands/Puerto Rico	BDO USA, P.C. (Previously BDO USA LLP)	13-5381590	N/A	c/o Corporation Service Company 100 Shockoe Slip Fl 2 Richmond, Virginia 23219-4100 USA
United States of America	BDO Alliance USA LLC	20-0859872	N/A	225 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO Business Ressource Network LLC	41-2004510	N/A	226 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO Capital Advisors LLC	36-4374703	N/A	227 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO Consulting Group LLC	26-1962911	26-1962911	228 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO Consulting Worldwide LLC	N/A	N/A	229 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO USA Solutions Provider LLC	38-3377116	N/A	230 W. Randolph Street, Suite 2200, Chicago, IL 60606 UNITED STATES OF AMERICA
United States of America	BDO Public Sector, LLC	81-2566594	N/A	8401 Greensboro Drive, Suite 800, McLean, VA 22102 UNITED STATES OF AMERICA
United States of America	BDO Digital LLC	N/A	N/A	2715 Jorie Blvd, Suite 100, Oak Brook, IL 60523 United States
United States of America	BDO FMA LLC	85-4394729	N/A	c/o Corporation Service Company, 251 Little Falls Drive, Wilmington, DE 19808, United States of America
United States of America	BDO WA Holdco, LLC	92-3941018	N/A	c/o 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 Foreign OpCo, LLC	86-1206073	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	N/A	10025745	c/o Corporation Service Company 251 Little Falls Drive Wilmington DE 19808 USA
India	BDO RISE Private Limited	N/A	U72900KA2020FTC133 705	Bellandur Village, Varthur, Hobli, 502, 5th Floor, Campus 1C, Ecospace, Sarjapur Outer Ring Road, Bangaluru, Karnataka - 560103, India
United States of America	BDO Government Services, LLC	N/A	N/A	661 Sunnybrook Road, Suite 100, Ridgeland, Mississippi 39157 USA
Philippines	Horne Philippines Corporation	N/A	N/A	27th Floor, IBM Plaza, Eastwood City, Bagumbayan, Quezon City, 1110, Philippines

Puerto Rico	Horne Puerto Rico, LLC (to be renamed to BDO USA Puerto Rico, LLC by June 2026)	N/A	N/A	269 Avenue Juan Ponce de León, Hato Rey, 00917 Puerto Rico
United States of America	BDO Alabama, LLC	N/A	N/A	c/o Corporation Service Company 251 Little Falls Drive Wilmington, DE 19808 USA
Uruguay	BDO Auditores y Consultores S.R.L.	215569100012	215569100012	Rincon 487 Piso 11 11.000 Montevideo URUGUAY
Uruguay	BDO Consulting Ltda.	214349850014	214349850014	Rincon 487 Piso 11 11.000 Montevideo URUGUAY
Uruguay	BDO Interamericana SA	215758110015	215758110015	ZONAMERICA Ruta, 8 Km. 17,500 Edificio @ 1 Local N 113 Montevideo, Uruguay 91.600
Vietnam	BDO Consulting Vietnam Company Limited	0311898280	0311898280	11th Floor, 60 Nguyen Dinh Chieu Street, Da Kao Ward, District 1, Ho Chi Minh City, VIETNAM
Vietnam	BDO Audit Services Co, Limited	101333767	0101333767	Level 20, ICON 4 Tower, 243A De La Thanh, Dong Da district, Hanoi, VIETNAM
Vietnam	BDO Legal Vietnam LLC	0316250736	0316250736	Unit 3.56, 19-21 Nguyen Van Troi, Ward 11, Phu Nhuan District, Ho Chi Minh city, Vietnam
Zimbabwe/Malawi	BDO Zimbabwe	1003872/200002971	N/A	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE
Zimbabwe	BDO Tax and Advisory Services (Pvt) LTD	10053666/20090645	N/A	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE
Malawi	BDO Chartered Accountants Malawi	002408	30963343	6th Floor Unit House, 12 Victoria Avenue, Blantyre, Malawi