

List of Member Firms to the best of our knowledge as per 13 July 2026

Firm country	Firm name	Registration number	Address
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
Aruba	BDO Aruba CV	H48121	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Aruba	BDO Beheer Aruba VBA	H48121.0	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Australia/Timor- Leste/Papua New Guinea	BDO Australia LTD	050 110 275	Level 10 12 Creek Street Brisbane, QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers (SA) Pty Ltd	ACN 161 378 972	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	ACN 161 315 902	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 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	ACN 110 178 713	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Advisory (SA) Pty Ltd	ACN 161 378 892	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	BDO Services Pty Ltd	ACN 134 242 434	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA

Australia	BDO Administration Pty Ltd	ACN 134 036 490	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Audit Goodwill Co Pty Ltd	ACN 134 036 445	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Audit Pty Ltd	ACN 134 022 870	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Business Restructuring Pty Ltd	ACN 134 036 507	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Forensic Services (QLD) Pty Ltd	ACN 133 818 023	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Group Holdings Ltd	ACN 133 657 833	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Corporate Finance Ltd	ACN 010 185 725	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	BDO Private Wealth Advisers Pty Ltd	ACN 010 862 290	Level 10, 12 Creek Brisbane QLD 4000
Australia	BDO (NTH QLD)	N/A	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO (NTH QLD) Pty Ltd	ACN 099 939 492	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Audit (NTH QLD) Pty Ltd	ACN 121 461 041	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Private Wealth (NTH QLD) Pty Ltd	ACN 162 483 374	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	BDO Audit (NT)	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	BDO (NT)	N/A	72 Cavenagh St Darwin NT 08800 AUSTRALIA

Australia	BDO Corporate Finance 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	413 350 919	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 ACN 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 218175x	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 Accountants)	N/A	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, KINGDOM OF BAHRAIN

Oman	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
Qatar	BDO Jawad Habib Qatar for Accounting, Auditing and Consulting (formerly BDO Audit (Qatar))	56931	33rd Floor, Palm Tower B, West Bay P.O. Box 24139 Doha, State of Qatar
Bahrain	BDO Consulting WLL (Bahrain)	5181101	17th Floor, Diplomat Commercial Office Tower, P.O. Box 787, Manama, Kingdom of Bahrain
Bahrain	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 Cynex Tax & Accounting	0535.986.366	Herkenrodesingel 10 bus 301 3500 Hasselt
Belgium	BDO Legal B.V	1027.819.522	The Corporate Village, Da Vincilaan 9/7, 1930 Zaventem, Belgium
Belgium	Brussels Worldwide Services BV	820820829	Leonardo Da Vincilaan 9 - 5/F 1930 Zaventem, Belgium
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	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	N/A	38 Oborishte, 1504 Sofia, Bulgaria
Bulgaria	BDO Bulgaria Consultants OOD	BG121813481	38 Oborishte Str. 1504 Sofia Bulgaria Postal address: 119 Oborishte Str. 1505 Sofia Bulgaria
Canada	BDO Canada LLP	13158 5366	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	874736879	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Corporate Finance Inc.	896009776	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Financial Services Inc.	822967295	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Immigration Services Inc.	871953097	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Valuation Inc.	130735855	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Canada Wealth Management Inc.	898368212	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO Financial Services Limited Partnership	827626623	20 Wellington Street East Suite 500 M5E 1C5 Toronto, Ontario CANADA
Canada	BDO & Company LLP	829570902	20 Wellington St E Suite 500 Toronto, ON M5E 1C5 CANADA

Armenia, Georgia, Kyrgyz Republic, Tajikistan, Uzbekistan	BDO Caucasus and Central Asia Ltd.	HE 484551	Gladstonos 83 3032 Limassol CYPRUS
Armenia	BDO Armenia CJSC	273.120.05398	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Advisory CJSC	286.120.1015159	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO Accounting, Tax & Legal CJSC	264.120.06350	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	BDO CJSC	264.120.1374231	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
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

Cayman Islands/Bermuda	BDO Cayman Ltd	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	3rd Floor, Century Yard, Cricket Square, Elgin Avenue, George Town, Grand Cayman KY1-1205 CAYMAN ISLANDS
Cayman Islands	BDO Advisors SECZ Limited	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	N/A	Sarah Howard Building, 1701 Hollis Street, Halifax, Nova Scotia CANADA
Bermuda	BDO Bermuda Ltd.	202403634	Clarendon House 2 Church Street Hamilton HM 11 Bermuda
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 COUNSULTING LIMITADA	Page 60.151 N° 35.145 year 2015	AVENIDA AMERICO VESPUCIO SUR 100, PISO 11, LAS CONDES, SANTIAGO, CHILE
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
Colombia, Venezuela, El Salvador, Guatemala	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
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	Figuroa Jimenez Consultores SA de CV	0614-100693-105-1	17 AV. NORTE Y CALLE EL CARMEN, CENTRO DE NEGOCIO KINETIKA NIVEL 8 LOCAL 13B Santa Tecla La Libertad EL SALVADOR

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
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	Radnička cesta 180 10000 Zagreb CROATIA
Croatia	BDO Grupa d.o.o.	081241761	Radnička cesta 180 10000 Zagreb CROATIA
Bosnia and Herzegovina (Muslim-Croat Federation)	BDO BH d.o.o. Sarajevo	65-01-0327-15	Fra Anđela Zvizdovića 1 71000 Sarajevo Bosnia and Herzegovina
Bosnia and Herzegovina (Muslim-Croat Federation)	BDO BSO d.o.o.	MBS: 65-01-0495-23	Fra Anđela Zvizdovića 1, 71000 Sarajevo, BiH
Croatia	BDO Savjetovanje d.o.o.	080210343	Radnička cesta 180 10000 Zagreb CROATIA
Cyprus	BDO Limited	N/A	236 Strovolos Avenue 2048 Nicosia CYPRUS
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
Czech Republic	BDO Euro-Trend Audit a.s.	25733834	Senovážné náměstí 978/23, Nové Město, 110 00 Praha 1 Czech Republic
Denmark/Greenland & Faroe Islands	BDO Statsautoriseret Revisionspartnerselskab	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Denmark	BDO Komplementaranpartsselskab	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK
Denmark	BDO VII Statsautoriseret Revisionsaktieselskab	N/A	Vestre Ringgade 28 8000 Aarhus C DENMARK

Denmark	Holdingselskabet 23. September 2021.	N/A	Vestre Ringgade 28 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/Republic of Congo/Cameroon)	BDO East Africa	C073166	10 Frere Felix de Valois St Port Louis MAURITIUS
Rwanda	BDO EA Rwanda LTD	103308582	Career Center Building, 8th Floor, KG 541st, 6593 Kigali RWANDA
Kenya	BDO Consulting (EA) Limited	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	DCCDM Advisory Services Limited	C.106514	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, Kenya
Rwanda	BDO Corporate Advisory Ltd	110063385	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Rwanda	BDO Solutions EA Rwanda Limited	105124496	Career Center Building, 8th Floor, KG 541ST - Kigali, Rwanda
Tanzania	BDO East Africa - Tanzania	77532	ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
Uganda	BDO East Africa - Uganda	80010003388686	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala

Ethiopia	BDO Consulting PLC		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		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 (Tanzania)	119308 / PF 101	Zo Space Building, 4th, New Bagamoyo Road, Plot No.04, Dar es Salaam, Tanzania
Uganda	BDO East Africa (Uganda)	166054	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
Uganda	DCDM Advisory Services Uganda Ltd	80010003228392	6th Floor, Block C, Nakawa Business Park, Plot 3-5 New Portbell Road, Nakawa, Kampala
DR Congo	BDO D.R.C. SASU	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	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.	03427	C/O BDO IFI SPRL, BUJUMBURA, BURUNDI
Republic of Congo	BDO R.C. SASU	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)	CG-PNR-01-2003-B14-00040	88 Avenue du Général de Gaulle, BP 1306 Pointe Noire, Republic of Congo
Cameroon	BDO Cameroon Limited	Reg. No. RC.BUA.2025.B.092	Court Junction - BUEA P.O. Box 526
Cameroon	BDO Audit Limited	Reg. No. RC.BUA.2025.B.076	Court Junction - BUEA P.O. Box 526

Ethiopia	BDO Consulting PLC		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		Addis Ababa, Ethiopia, Bole sub city, Woreda 3, Tropical Mall, 11th Floor, Tel : +251913791008, Po. Box 16229 Addis Ababa, Ethiopia
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Tanzania	BDO East Africa Advisory Services ltd - Tanzania		ZO Spaces, 4th Floor, Plot No. 4 P.O. BOX 9912, Dar es salaam TANZANIA
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St. Vincent and the Grenadines; Anguilla; St. Kitts & Nevis; Montserrat; Antigua and Barbuda; Grenada; Dominica	BDO EC Incorporated LLC	A000002729	P.O. Box 136 The Valley AI2640 Anguilla, BWI
Anguilla, and Montserrat	BDO LLC	N/A	The Maico Heardquarters Building, Cosley Road, The Valley, Anguilla B.W.I.
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BDO Ecuador S.A.	BDO Eastern Caribbean	N/A	Kingston Park Financial Services Centre Kingstown St. Vincent
St Kitts & Nevis	BDO Eastern Caribbean Limited	<i>L202517833</i>	Unit 3A, The Sands Complex Basseterre, St Kitts
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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	N24F Baquerizo Moreno E10 Jose Luis Tamayo Edificio Torres del Castillo - Torre II Piso 15 Quito, Pichincha 170523 ECUADOR
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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
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Estonia	BDO Estonia Payroll & Accounting OÜ	14648992	Avala, Veskiposti 2, 10138 Tallinn, Harjuma Estonia
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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 Suva, FIJI
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France	BDO IDF	307 571 000	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Méditerranée	343 521 225	Le Silo, 35 Boulevard Saade - Quai Lazaret 13002 PACA FRANCE
France	BDO Expertise Sociale & RH	440 305 001	3 AV DU HUIT MAI 1945 78280 Guyancourt FRANCE
France	ELLIPCE	490 813 805	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	BDO Rhone - Alpes	061 500 542	10 B AVENUE DES FTPF 38130 Echirolles FRANCE
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France	BDO Avocats S.A.S.	842 703 985	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
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France	BDO Innovation	517 762 316	7 Allée Alphonse Fillion 44120 Vertou FRANCE
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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
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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
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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	19 BD MALESHERBES 75008 Paris France
France	BDO Economie et Performance	440 795 227 R.C.S. Angers	Rue Savary 14 49100 Angers France

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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
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Germany	BDO Digital GmbH (formerly BDO IT GmbH. Effective 01.08.2019)	Hamburg HRB139334	Fuhlentwiete 12 20355 Hamburg GERMANY
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Germany	BDO Concunia GmbH Wirtschaftsprüfungsgesellschaft	Münster HRB11673	Scharnhorststraße 2 48151 Münster GERMANY
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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
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Macao	BDO (Macau) 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
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India	BDO India LLP	N/A	North-West Wing, Level 9, The Ruby, Senapati Bapat Marg, Dadar (W), Mumbai - 400028
India	MSKB & Associates LLP Chartered Accountants	#N/A	602 Floor 6,Raheja Titanium,Western Express HW Geetanjali,Railway Colony,Ram Nagar, Gor, egaon (E), Mumbai City, Mumbai, Maharashtra, India, 400063
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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 LLP	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	N/A	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
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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 LLP	ACG-4413	Level 9, The Ruby, North East wing, Senapati Bapat Marg, Dadar , Mumbai - 400028
India	BDO India Solutions IFSC LLP	ACV-5603	601A, Flexone, Building, 15C2, Rd 1C, Zone 1, SEZ, Gift City, Gandhinagar, Gandhi Nagar, Gandhi Nagar- 382050, Gujarat, India
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Japan	BDO Outsourcing KK	11101072351	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
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Japan	BDO Certified Administrative Procedures Legal Specialists Co	11105009409	STEC Bldg., 10th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan

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Japan	BDO Human Capital Management Co., Ltd. (previously BDO Human Resource Consulting Inc.)	11101016445	STEC Bldg., 14th Floor, 1-24-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 160-0023 JAPAN
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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
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

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Kuwait	BDO Al Nisf & Partners	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	83801	Al Madina Tower, 13th Floor Khaled Ben Al Waleed Street, P.O. Box 25578
Latvia	AS BDO Latvia	4010361822	Mihaila Tala Street 1 Riga, LV1045 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	90	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
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Liechtenstein	PFI Holding	FL-0002.469.388-5	Wuhrstrasse 14 9490 Vaduz Liechenstein

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
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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 Restructuring & Liquidation	B 30467	2 rue Jean Piret L-2530 Luxembourg
Luxembourg	CF Fund Services	B143316	1B, rue Jean Piret L - 2350 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)
Luxembourg	BDO Belux	B287883	19 route de Bastogne L-9638 POMMERLOCH Luxembourg
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Malaysia	BDO Consulting SDN BHD	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
Malaysia	BDO Governance Advisory SDN BHD	N/A	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 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	Level 8 BDO @ Menara Centara 360, Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur MALAYSIA
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Malta	BDO Consult Limited	C10943	Triq It-Torri, MSIDA MSD1824
Malta	BDO Services Limited	C7278	Triq It-Torri, MSIDA MSD1824
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/Reunion Island/Zambia	BDO LLP (trading under BDO&Co.)	N/A	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO Solutions Ltd	C120699	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	BDO IT Consulting Ltd	C139772	10 Frère Félix de Valois St Port Louis MAURITIUS

Mauritius	BDO (Mauritius) Ltd	C25222797	10 Frère Félix de Valois St Port Louis MAURITIUS
Reunion Island	DCDM Réunion SAS (to be renamed BDO Réunion)	995 225 802	140 rue Juliette Dodu Saint-Denis 97400 REUNION
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Zambia	BDO Zambia Tax Agency Ltd	120070066086	Stand 4015A, The Gallery Office Park, Frost Building, 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
Zambia	BDO Human Resource Services Limited	120170003555	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
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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
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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
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Morocco	BDO Digital Services SARL (formerly BDO Advisory SARL)	337467	119 BD Abdelmoumen # 40, 5th Floor. 20360 Casablanca
Morocco	BDO Expertise Sarl	132963	119 BD Abdelmoumen # 38, 5th Floor. 20360 Casablanca
Morocco	BDO Service Steam S.A.S		Espace Al Abrar, Bureau n°24 (4ème étage) 17, Avenue Yaacoub El Mansour Gueliz, Marrakech 40000 Morocco
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Netherlands	BDO Audit & Assurance B.V.	17171186	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Advisory B.V. (previously known as BDO Consultants B.V.)	17171176	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Corporate Finance B.V.	30139003	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Interim & Recruitment B.V.	36038787	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO Investigations B.V.	17171175	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
Netherlands	BDO BAMN B.V.	2437296	Philitleaan 73, PO Box 182, Eindhoven, 5617 AM Netherlands
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New Zealand	BDO Hawke's Bay Ltd	N/A	86 Station Street Napier NEW ZEALAND
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New Zealand	BDO Gisborne Ltd	1280758	1 Peel Street Gisborne NEW ZEALAND
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New Zealand	BDO Invercargill	N/A	136 Spey Street Invercargill NEW ZEALAND
New Zealand	BDO Invercargill Ltd	1979858	136 Spey Street Invercargill NEW ZEALAND
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New Zealand	BDO Taranaki	N/A	10 Young Street New Plymouth NEW ZEALAND

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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
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New Zealand	BDO Manawatu Limited	9256767	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	9148372	BDO Auckland Level 4, Building A, BDO Centre 4 Graham Street Auckland
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Nigeria	BDO Management Consulting Limited	170585	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
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Pakistan	BDO Ebrahim Consulting (Private) Limited	10000330	2nd Floor, Block C, Lakson Square Building No. 1 Sarwar Shaheed Road Karachi - 74200 PAKISTAN
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Panama	BDO Legal	25038486	Urbanización Los Angeles Calle El Paical Edificio BDO Panama
Honduras	BDO, S. de R.L.	37473 - 2555959	Edificio Orion - Piso 3 Colonia Lomas de Mayab Tegucigalpa Honduras
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

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Panama	BDO Advisory S.A. (former BDO Outsourcing SA)	355501	F&F Tower, Calle 50 y 56, Piso 30 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
Paraguay	BDO Auditores Consultores	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay
Paraguay	BDO Impuestos	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay
Paraguay	BDO Consulting	N/A	Avda Aviadores del Chaco 2050 WTC, Torre 4, Piso 15 Asunción 1816 Paraguay
Paraguay	BDO Paraguay S.A.	N/A	Gral. Díaz 521, Edificio Internacional Faro Piso 6 1240 Asunción PARAGUAY

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Peru	BDO Consulting SAC	11032487	Av. Camino Real 456 Torre Real Piso 14 San Isidro - Lima 27 15073, PERU
Peru	BDO Consultores Tributarios y Legales S.A.	00227692	Av. Andres Reyes 420 Piso 11 San Isidro - Lima 27 PERU
Peru	BDO Outsourcing SAC	11136981	Av. Camino Real 456 Torre Real Piso 12 San Isidro - Lima 27 PERU
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Poland	BDO Polska spółka z ograniczoną odpowiedzialnością (limited liability company)	Reg num: KRS 0000484257, REGON 146880574	ul. Postępu 12, 02-676 Warszawa, Polska / 12 Postępu Street, 02-676 Warsaw, Poland
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Poland	BDO Advisory Spółka z ograniczoną odpowiedzialnością	Reg num: WA.XIII NS- REJ.KRS/63718/23/502	Ul. Zagony30/6, 54-614 Wroclaw
Poland	BDO Solutions Sp. z o.o.	Reg num: WA.XIII NS- REJ.KRS/63718/23/502	12 Postępu Street 02-676 Warsaw, POLAND

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Portugal	BDO Consulting Lda	505275970	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO Outsourcing, Serviços de Contabilidade e Organizaçao Lda	503804797	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	BDO Domingues & Associado SROC Lda	503847844	Rua da Europa, Edifício 2000B, 3º, Escritório 1, 2400-136 Leiria, Portugal
Portugal	BDO Estudos Ambientais, SA	504307797	Avenida 25 de Abril, 43-A, 2.º Dto., 2800-303 Almada
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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	J1992023184407	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	J2007017893405	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Outsourcing Services SRL	J2010005845403	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	BDO Auditors & Accountants SRL	J2002002609128	14-16 Cale a Dorobantilor Cluj ROMANIA
Romania	BDO Auditors and Business Advisors SRL	J2011002236359	2 Martin Luther St, 3rd floor, Timisoara, Timis County, ROMANIA
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Romania	Tudor, Andrei si Asociatii	N/A	24 Invingatorilor Street Bucharest 3, 030922 ROMANIA
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Republic of North Macedonia	BDO Accounting DOO Skopje	7573480	Bul. Jane Sandanski No. 111 1000 Skopje Republic of North Macedonia
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Republic of Srpska (Bosnia and Herzegovina)	BDO d.o.o. Banja Luka	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.	17574876	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Serbia	BDO Ventures d.o.o. Beograd-Stari Grad	21604577	Kneza Mihaila 10 Stari Grad 11000 Beograd Republic of Serbia
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Singapore	BDO Advisory Pte Ltd	200301692H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Consultants Pte Ltd	199806356D	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Tax Advisory Pte Ltd	200818719H	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Corporate Services Pte Ltd	200416280Z	600 North Bridge Road #23-01 Parkview Square Singapore 188778
Singapore	BDO Recruits Pte. Ltd.	201905231R	600 North Bridge Road #23-01 Parkview Square Singapore 188778
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Singapore	BDO Business Services & Outsourcing Pte Ltd	202223026M	600 North Bridge Road #23-01 Parkview Square Singapore 188778
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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	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	BDO Consulting, Spol. s.r.o.	54 315 069	Pribinova 10; Bratislava - mestská časť Staré Mesto 811 09; Slovak Republic
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Slovenia	BDO Business Solutions Ltd.	6551246000	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
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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
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South Africa	BDO PS Advisory Proprietary Limited	2000/011066/07	Wanderers Office Park 52 Corlett Drive Illovo Johannesburg 2196 SOUTH AFRICA
South Africa	BDO Property Investments (PTY) Ltd	2022/480104/07	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.	B82387572	Calle Sant Elies, 29 - 35 Esc. B P. 8 08006 Barcelona Cataluña Spain
Andorra	BDO Asesores Corporativos S.L.	N/A	Avenida Carlemany, 115 6ª Pl. Escaldes-Engordany, Andorra
Andorra	BDO Consultores S.L.	N/A	Avenida Carlemany, 115 6ª Pl. Escaldes-Engordany, Andorra
Spain	BDO Audiberia Abogados y Asesores Tributarios, S.L.P.	B82394735	Paseo de Recoletos, 47-41 28004 Madrid Spain
Spain	BDO Finanzas Corporativas S.L.	B83881797	Calle de Génova, 27 4ª planta, 28004 Madrid

Spain	BDO Legal Service Management S.L.	B67322305	Calle Sant Elías nº 29-25, 5 floor, 08006, Barcelona, Spain
Spain	BDO Concursal S.L.P.	B02961845	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.	B31713373	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	W/19900	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, Sri Lanka
Sri Lanka	BDO Partners (Pvt) Ltd	PV00225622	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Sri Lanka	BDO BPO Services (Private) Limited	PV92356	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Sri Lanka	BDO Corporate Services (Private) Limited	PV 00211604	No. 65/2, Sir Chittampalam A. Gardiner Mawatha, Colombo 02, Sri Lanka
Suriname	BDO Holding NV	70886	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Assurance N.V.	17608	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Business Advisory N.V.	35148	Grote Combeweg 37 597 Paramaribo SURINAME
Suriname	BDO Tax Advisory N.V.	26863	Grote Combeweg 37 597 Paramaribo SURINAME

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Sweden	BDO Göteborg AB	556260-2747	Lilla Badhusgatan 2 Box 31094 400 32 Göteborg SWEDEN
Sweden	BDO Göteborg KB	916850-9348	Lilla Badhusgatan 2 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)	556207-1612	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	Stortorget 2 254 42 Helsingborg SWEDEN
Sweden	BDO Syd KB	969724-2403	Stortorget 2 254 42 Helsingborg SWEDEN
Sweden	BDO Göteborg Intressenter AB (old name Första Långgatans revisionsaktiebolag)	556955-8900	Lilla Badhusgatan 2 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	Stortorget 7 254 42 Helsingborg SWEDEN
Sweden	BDO Norr AB	556226-1007	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Switzerland	BDO Ltd/AG/SA	CHE-105.952.747	Schiffbaustrasse 2 8005 Zurich Switzerland
Taiwan	BDO Taiwan	76902916	10F, No. 72 Sec.2 Nanjing E. Road Taipei TAIWAN 104 R.O.C.
Thailand	BDO Advisory Services Company Limited	0105563013633	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	105542031101	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	B 2328(95)	122-124 Frederick Street Port of Spain Trinidad and Tobago
Trinidad and Tobago	BDO Trinity Limited	N/A	122-124 Frederick Street Port of Spain Trinidad and 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	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.	254683	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	BDO Yayıncılık A.S. (BDO Publications Inc.)	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)	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)	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	Ataturk street 82 (1972), Business center "Berkarar", 9th floor, office i8. Ashgabat 744036 Ashgabat 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.	810804585	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:IU 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
Kosovo	BDO Consulting KS	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.)	46132	Maslak Mah., AOS 55. Sk. 42 Maslak, No: 2 D: 283 Sarıyer/İstanbul Turkey
Ukraine	BDO LLC	20197074	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	BDO Consulting LLC	205214230	4, Serova St., 49000 Dniepropetrovsk UKRAINE
Ukraine	BDO Corporate Finance LLC	41048012	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	BDO Business Service Sharing Hub	44833705	Kharkiv highway, 201/203, 10th floor Kyiv, Ukraine, 02121
UAE	BDO Chartered Accountants and Advisors	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	CN-1211175	Office 1901, Al Wahda Commercial Tower, Hazza Bin Zayed Street, Post Box 75988, Abu Dhabi
UAE	BDO Digital Solutions FZ-LLC	106755	Ground floor, DMC5, Dubai Media City, Dubai, UAE
UAE	BDO HOLDINGS Limited	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	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	OC305127	55 Baker Street W1U 7EU London UNITED KINGDOM
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
South Africa	BDO WAVE (Pty) Ltd	Reg number: 2024/744480/07	106 Park Drive, St Georges, Port Elizabeth, Eastern Cape, 60001
United Kingdom	BDO Employment Services Limited	2928250	55 Baker Street London W1U 7EU UK
United Kingdom	BDO HOLDINGS LIMITED	Reg number: 11765838	55 Baker Street, London, United Kingdom, W1U 7EU
United Kingdom	BDO IFI SERVICES LIMITED	Reg number: 11862521	55 Baker Street, London, United Kingdom, W1U 7EU
United Kingdom	BDO LLP LIMITED	Reg number: 05177887	55 Baker Street, London, W1U 7EU
United Kingdom	BDO NOMINEES LIMITED	Reg number: 01016246	55 Baker Street, London, W1U 7EU

United Kingdom	BDO PENSION TRUSTEES LIMITED	Reg number: 02273744	55 Baker Street, London, W1U 7EU
United Kingdom	BDO PENSION TRUSTEES NO 2 LIMITED	Reg number: 10199638	55 Baker Street, London, W1U 7EU
United Kingdom	BDO REGULATORY SOLUTIONS LIMITED	Reg number: 13627320	55 Baker Street, London, United Kingdom, W1U 7EU
United Kingdom	BDO Stoy Hayward LIMITED	Reg number: 08773922	55 Baker Street, London, W1U 7EU
United Kingdom	BDO TRUSTEES LIMITED	Reg number: 03074021	55 Baker Street, London, W1U 7EU
United Kingdom	BDO TRUSTEES (MS) LIMITED	Reg number: 04426034	55 Baker Street, London, W1U 7EU
United Kingdom	BDO Technology Services Limited	02/01/2026	55 Baker Street, London, W1U 7EU
United Kingdom	BDO UK Partner Ltd	02/01/2026	55 Baker Street, London, W1U 7EU
United Kingdom	BWS UK Operations Limited	16220718	55 Baker Street W1U 7EU London
United States of America/US Virgin Islands/Puerto Rico	BDO USA, P.C.	N/A	Corporation Service Company, Corporation Service Company 100 Shockoe Slip Fl 2 Richmond, Virginia 23219-4100 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
India	BDO RISE Private Limited	U72900KA2020FTC133705	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	661 Sunnybrook Road, Suite 100, Ridgeland, Mississippi 39157 USA
Philippines	Horne Philippines Corporation	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	269 Avenue Juan Ponce de León, Hato Rey, 00917 Puerto Rico
Uruguay	BDO Auditores y Consultores S.R.L.	215569100012	Rincon 487 Piso 11 11.000 Montevideo URUGUAY
Uruguay	BDO Consulting Ltda.	214349850014	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	0311898280	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	0316250736	Unit 3.56, 19-21 Nguyen Van Troi, Ward 11, Phu Nhuan District, Ho Chi Minh city, Vietnam
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	30963343	6th Floor Unit House, 12 Victoria Avenue, Blantyre, Malawi