



**BDO** GLOBAL  
PRIVACY  
POLICY

Binding Corporate Rules For  
Processors



## CONTENTS

1	INTRODUCTION	2
2	PURPOSE AND OBJECTIVES	4
	2.1 Personal data and data protection law	4
	2.2 BDO and European data protection law	4
	2.3 BDO Member Firms acting as processor	4
	2.4 BDO's solution	4
	2.5 Further information	5
3	POLICY	6
	3.1 Introduction	6
	3.2 Definitions	7
	3.3 Section A: Basic Principles	9
	Rule 1 - Lawfulness and fairness	9
	Rule 2 - Ensuring transparency and using European Personal Data for a known purpose only	9
	Rule 3 - Ensuring Data Quality	10
	Rule 4 - Taking appropriate security measures	10
	Rule 5 - Honouring individuals' rights	12
	Rule 6 - Ensuring adequate protection for transfers and onward transfers	12
	3.4 Section B: Practical Commitments	13
	Rule 7 - Compliance	13
	Rule 8 - Training	14
	Rule 9 - Audit	14
	Rule 10 - Complaint handling	14
	Rule 11 - Cooperation with Supervisory Authorities	14
	Rule 12 - Update of the rules	14
	Rule 13 -Actions where applicable local law or professional rules and obligations prevent compliance with this Policy	15
	3.5 Section C: Third Party Beneficiary Rights for EUROPEAN Personal Data under this policy	16
4	APPENDICES	18
	Appendix 1 - Individual Rights Procedure for processorS	18
	Appendix 2 - Audit protocol	19
	Appendix 3 - Complaint handling procedure	21
	Appendix 4 - Co-operation procedure	23
	Appendix 5 - Updating procedure	24
	Appendix 6 - Processing Schedule	26
	Appendix 7 - List of Member Firms	28

# 1 INTRODUCTION

BDO is an international network of public accounting, tax and advisory firms which perform professional services under the name of BDO. Each BDO Member Firm is a member of BDO International Limited, a UK company limited by guarantee, either as a voting or non-voting member.

Service provision within the international BDO network of independent member firms is coordinated by Brussels Worldwide Services BV ('BWS'), a limited liability company incorporated in Belgium with its statutory seat in Zaventem, where the BDO Global Office is located.

The BDO network is governed by the Council, the Global Board and the Executive of BDO International Limited.

The BDO network ('BDO') is committed to respect and to appropriately protect personal data it processes, including where it shares the data with others.

This BDO Global Privacy Policy ('Policy') forms part of BDO's Standards and Policies. It establishes the approach taken by BDO to the protection and management of European Personal Data by BDO's Member Firms when such personal data is processed in and/or transferred from the European Economic Area ('EEA') or Switzerland to countries outside the EEA and Switzerland (including any transfers of European Personal Data that may be made via another third country).

BDO has adopted this Policy in the form of Binding Corporate Rules for Member Firms processing European Personal Data as processors or sub-processors.

For completeness, Member Firms must comply with the Binding Corporate Rules for Controllers policy when processing European Personal Data as controllers or as a processor on behalf of another Member Firm.

## What European Personal Data does this Policy cover?

This Policy applies to European Personal Data processed within BDO (whether processed automatically or manually) by Member Firms as processors or sub-processors. Such European Personal Data falls within the following categories:

- European Personal Data which relates to a Client for which a Member Firm is acting; and
- European Personal Data which relates to suppliers, sub-contractors and other third parties doing business with or interacting with BDO. This includes client counterparties and advisers.

European Personal Data is processed (which includes transfers under this Policy) for the purposes specified below:

- In relation to **Clients for which a Member Firm is acting**, the following personal data is processed to provide **data input and analytics services, deliver services as part of a client engagement, provide marketing, and for management and administration** purposes: family names, given names, titles, e-mail address, phone number; images; CCTV recordings.
- In relation to **suppliers, sub-contractors and other third parties doing business with or interacting with BDO, including client counterparties and advisers**, the following personal data is processed to provide **data input and analytics services and for management and administration** purposes: name; contact information; details of services provided; identifier information; CCTV recordings; access control information; images; background check information; security vetting information.

Transfers of European Personal Data may take place from Europe to any of the Member Firms within the BDO network.

Pursuant to the Regulations of BDO International Limited, all Member Firms processing European Personal Data as processors or sub-processors, along with their respective Partners and Staff, must comply with and respect this Policy.

All such Member Firms shall take all necessary steps to ensure compliance at all times with the provisions of this Policy by their respective Partners and Staff, by Partners and Staff of their subsidiaries and by all other persons howsoever employed, engaged or retained by the Member Firm.

This Policy is additional to, and does not replace or supersede, any specific data protection requirements or rules regarding confidentiality that might apply to a business area or function or as required by applicable law to which a Member Firm is subject.

This Policy is published on BDO's intranet and the international website accessible at <https://www.bdo.global/en-gb/legal-privacy-cookies/> which also contains more information about the structure of BDO. The list of Member Firms is attached to this Policy as Appendix 7.

## 2 PURPOSE AND OBJECTIVES

### 2.1 PERSONAL DATA AND DATA PROTECTION LAW

Each day personal data is being transferred and/or processed throughout the BDO network. Personal data includes names, email addresses, photos, CVs, etc. When Member Firms process European Personal Data, they must comply with this Policy.

As this Policy only applies to European Personal Data, BDO has based this Policy on European data protection law.

### 2.2 BDO AND EUROPEAN DATA PROTECTION LAW

European data protection law does not allow transfer of personal data to countries, territories or international organisations outside Europe that do not ensure an adequate level of protection for individuals' data privacy rights. As some of the countries in which Member Firms operate are not regarded by the European Commission as providing an adequate level of protection appropriate safeguards must be put in place that meet the requirements of European data protection law.

Other countries where Member Firms operate may have transfer restrictions for personal data under local law that are similar to European data protection laws. This Policy does not cover those transfers of such data.

### 2.3 BDO MEMBER FIRMS ACTING AS PROCESSOR

Under European data protection law, when a Member Firm processes European Personal Data in the course of providing a service to another Member Firm or to a Third Party Entity (e.g. a Client), that Member Firm is deemed to be a processor of the personal data. The controller (e.g. the Client or other Member Firm) remains primarily responsible for complying with applicable data protection law.

In practical terms this means that controllers that process European Personal Data must pass certain data protection obligations on to any processor that processes personal data in a country outside the Europe on their behalf. Passing these obligations to the processor is a key requirement in order for the controller to comply with applicable data protection law, including meeting obligations relating to restrictions on data transfers outside Europe.

If a Member Firm acting as a processor fails to comply with the data protection obligations imposed on it by a controller, that controller may be in breach of applicable data protection law and in turn the Member Firm acting as processor may face a claim for breach of contract, which may result in the payment of damages or other judicial remedies. In addition, a controller that has entered into a Data Processing Agreement with a Member Firm that incorporates this Policy may enforce this Policy against any Member Firm processing European Personal Data on behalf of that controller in respect of a breach of this Policy caused by that Member Firm in the European courts, where permitted by law and subject to the terms of the Data Processing Agreement.

In such cases, if the controller can demonstrate that it has suffered damage and that it is likely that the damage has occurred because of a breach of this Policy, the burden of proof to show that a Member Firm (or any third party sub-processor located outside Europe and which is acting on behalf of a Member Firm) is not responsible for the breach, or that no such breach took place, will rest with the Member Firm transferring the European Personal Data to the Member Firm outside Europe.

### 2.4 BDO'S SOLUTION

BDO wants to ensure that the processing of European Personal Data within the BDO network is secure and complies with applicable laws. The purpose of this Policy, therefore, is to set out a framework based on European data protection law that provides an overall adequate level of protection for European Personal Data

processed within the BDO network between Member Firms.

This Policy contains 13 Rules that identify specific obligations with which a Member Firm must comply when processing European Personal Data as a processor.

When a Member Firm acts as a processor for a Third Party Entity which is a controller, it will be up to the controller to decide whether the commitments made in this Policy provide adequate safeguards for the European Personal Data transferred. Where such controller wishes to rely upon this Policy as providing adequate safeguards, it must incorporate this Policy in any Data Processing Agreement with the Member Firm (which may be part of a wider professional services agreement). Only in cases where the Third Party Entity as controller has entered into a Data Processing Agreement incorporating this Policy with the Member Firm acting as a processor will the third party beneficiary rights set out in section 3.5 apply.

If a Third Party Entity as controller chooses not to rely upon this Policy, that controller will have the responsibility to put in place other adequate safeguards to protect European Personal Data.

## 2.5 FURTHER INFORMATION

If you have any questions regarding this Policy, your rights under this Policy or any other data protection issues, you can contact BDO's Global Privacy Officer (who will either deal with the matter or forward it to the appropriate person within BDO) at the following address:

e-mail: [privacy@bdo.global](mailto:privacy@bdo.global).

## 3 POLICY

### 3.1 INTRODUCTION

Clause 3 of this Policy is divided into three sections:

- I. **Section A** addresses the basic principles that Member Firms must observe when processing European Personal Data as processors or sub-processors.
- II. **Section B** deals with Member Firms' practical commitments to the European supervisory authorities in relation to European Personal Data.
- III. **Section C** describes the third party beneficiary rights that are granted by Member Firms under this Policy to individuals in respect of European Personal Data.

## 3.2 DEFINITIONS

**BDO** is the brand name for the BDO Network and for each of the BDO Member Firms.

**BDO Network** means the network (not being a separate legal entity) comprising the Member Firms.

**Client** means an individual or Third Party Entity for which a Member Firm provides a service

**controller** means the entity which, alone or jointly with others, determines the purposes and means of the processing of personal data.

**Data Processing Agreement** means a contract or any other type of legal instrument containing data processing terms and conditions, whether as part of a contract for professional services or otherwise.

**Employee Data** means personal data processed by BDO which relates to Partners and Staff.

**Europe** means, for the purpose of this Policy, the EEA and Switzerland.

**Exporting Entity** means a European Member Firm exporting European Personal Data to a Member Firm outside Europe.

**European data protection law** means the European (EU) Regulation 2016/679 (the General Data Protection Regulation or 'GDPR') and any data protection law of a European Member State and Switzerland including local law implementing or interpreting the requirements of the GDPR, as amended from time to time.

**European Personal Data** means personal data that is subject to European data protection law (as defined above).

**Global Privacy Policy or Policy** means this policy as adopted by the Executive of BDO International Limited (with the approval of the Global Board) setting out rules for the processing of European Personal Data by the Member Firms in their capacity as processors or sub-processors for Clients, as amended or updated from time to time.

**Global Privacy Officer** means the person who has overall responsible for this Policy and who reports via the Global Head of Risk, Quality and Governance to the Global Board of BDO.

**Importing Entity** means a Member Firm outside Europe receiving European Personal Data.

**Individual** means a natural person whose European Personal Data is subject to this Policy.

**Privacy Champion** means the person who is responsible for day to day compliance issues within his/her area of responsibility and who is responsible for reporting major privacy issues involving European Personal Data to the Global Privacy Officer. He/she also oversees training on this Policy within his/her Member Firm.

**Member Firms** means the independent firms which are admitted from time to time as member firms of the BDO Network pursuant to the Articles and Regulation 6 and have not ceased to be member firms. "Member Firms" includes Voting Members and Non-Voting Members or any of them. For the purpose of this Policy, the term "Member Firms" includes BDO International Limited together with any other central entities of BDO that provide services to the BDO Network, including BWS.

**Partners** are individuals who are current, past or prospective partners of BDO.

**processor** means the entity which processes personal data on behalf of the controller.

**processing** of European Personal Data shall have the meaning given in the GDPR .

**Special Category Data** means European Personal Data relating to an individual's racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, sex life, sexual orientation, genetic or biometric data for the purposes of uniquely identifying a person.

**Personal data** means any information relating to an identified or identifiable natural person ('**data subject**'); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

**Staff** means full or part-time current, past or prospective employees, individual contractors, secondees, interns and work experience students.

**Third Party Entity** means an entity which is not a Member Firm.

## 3.3 SECTION A: BASIC PRINCIPLES

### Rule 1 - Lawfulness and fairness

**Rule 1A - Member Firms will first and foremost comply with any applicable local law.**

Member Firms must always comply with any applicable local law relating to European Personal Data and must ensure that European Personal Data is processed in accordance with applicable local law.

Where there is no applicable local law or the law does not meet the standards set out by the Rules in this Policy, Member Firms shall process European Personal Data in accordance with the Rules in this Policy. Where applicable local law requires a higher level of protection for European Personal Data than is provided for in this Policy, the higher level of protection will take precedence over this Policy and should be applied to the processing of European Personal Data.

Where applicable local law prevents Member Firms from fulfilling, or has a substantial adverse effect on their ability to comply with, their obligations under this Policy, Member Firms will follow the process set out in Rule 13A.

**Rule 1B - Member Firms will ensure that compliance with this Policy will not conflict with applicable local data protection laws and will co-operate with and assist the relevant controller to comply with its obligations under applicable data protection law in a reasonable time and to the extent reasonably possible.**

Where Member Firms act as processors in relation to European Personal Data, they will co-operate and assist the relevant controller to comply with its obligations under European data protection law in a reasonable time and to the extent reasonably possible and as may be required under a Data Processing Agreement with a controller. Member Firms should be transparent about their security measures and use of sub-processors where required so that the controller may correctly inform individuals.

### Rule 2 - Ensuring transparency and using European Personal Data for a known purpose only

**Rule 2A - Member Firms will assist controllers to comply with the requirement to inform individuals how their European Personal Data will be processed.**

Member Firms will comply with the requirements of any Data Processing Agreement in place with a controller and provide to that controller such assistance and information as may be required under the terms of that agreement.

**Rule 2B - Member Firms will only process European Personal Data in accordance with the instructions of the controller(s).**

Member Firms will only process European Personal Data in compliance with the terms of the Data Processing Agreement they have entered into with the relevant controller in relation to such

processing (in accordance with Article 28(3) of the GDPR), and which contains the terms required by European data protection law in so far as it relates to the engagement of a processor.

Member Firms will immediately inform the relevant controller, the Global Privacy Officer and BWS if, in their opinion, an instruction infringes European data protection law, any other applicable local law or professional rules and obligations that prevents them from fulfilling, or has a substantial adverse effect on, their ability to comply with their obligations under this Policy. In addition, where a Member Firm has reason to believe that the existing or future legislation applicable to it may prevent it from fulfilling the instructions received from a relevant controller or the Member Firm's obligations under this Policy, it will promptly notify the relevant controller of this.

Where one Member Firm is processing European Personal Data as a processor on behalf of another Member Firm the Data Processing Agreement may take the form of the Processing Schedule set out in Appendix 6. Member Firms providing a service to another Member Firm as a processor on the basis of the Processing Schedule must:

- comply with the obligations set out in Part 2 of the Processing Schedule in relation to such processing;
- act only on the instructions of the controller Member Firm; implement appropriate technical and organisational measures to protect personal data; and
- comply with their respective IT security policies as revised and updated from time to time.

If, for any reason, Member Firms are unable to comply with this Rule 2B or their obligations under this Policy in respect of a Data Processing Agreement they shall inform the relevant controller promptly of this fact and allow the controller to suspend the transfer of European Personal Data to them and/or terminate the Data Processing Agreement.

Member Firms will act in accordance with the instructions of the controller and return, destroy or store the European Personal Data in a secure manner or as otherwise reasonably required by the controller. In the event that applicable law, professional standards, legal process or anticipation of legal claims prevents Member Firms from returning such European Personal Data to the controller, or destroying it, Member Firms will ensure that such European Personal Data remains confidential and will not process that European Personal Data otherwise than in accordance with the instructions of the controller or as required by applicable law.

**Rule 3 - Ensuring Data Quality**

**Rule 3 - Member Firms will assist controllers to keep European Personal Data accurate and up to date to the extent reasonably possible.**

Member Firms acting as processors or sub-processors will comply with instructions and execute any necessary measures from controllers in order to update, correct, delete or anonymise European Personal Data from the moment the identification form is not necessary anymore and inform any Member Firm to which such information has been disclosed of any deletion or anonymisation of data accordingly.

**Rule 4 - Taking appropriate security measures**

**Rule 4A - Member Firms will adhere to their respective breach notification policies.**

Member Firms will adhere to their respective breach notification policies (as revised and updated from time to time) which set out the processes that Member Firms must follow, in accordance with European data protection law:

- to notify the Global Privacy Officer and BWS without undue delay in the event of a personal data breach;
- to document the facts relating to the personal data breach, its effects and the remedial action taken) and provide such information to a supervisory authority on request; and
- to notify the controller without undue delay of becoming aware of the personal data breach, and to ensure that any sub-processor is subject to the same obligation under the terms of a Data Processing Agreement as required by Rule 4C.

**Rule 4B - Member Firms will keep European Personal Data secure and comply with instructions from controllers in relation to security measures, breach notification requirements and the appointment of sub-processors consistent with the law applicable to the data controller.**

Member Firms will put in place appropriate technical and organisational measures as agreed with the relevant controllers to protect European Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorised disclosure or access, in particular where processing involves transmission of European Personal Data over the IT network, and against all other unlawful forms of processing, and will comply with any agreed requirements and any applicable law in relation to breach notification.

Member Firms will assist the relevant controllers in implementing appropriate technical and organisational measures to facilitate compliance with this Policy in practice (such as data protection by design and by default) so far as is reasonable taking into account the state of the art, cost of implementation, risks to data subjects, nature, scope, context and purpose of the processing.

Member Firms will comply with the requirements and instructions of the relevant controllers regarding the appointment of any sub-processors, as set out in a Data Processing Agreement and in particular will obtain prior informed specific or general written authorisation of the controller regarding the appointment of any sub-processors and where the controller has provided general written authorisation will ensure that up to date information regarding the appointment of sub-processors is available to such controllers at all times so that controllers have the opportunity to object before the data have been transferred to a new sub-processor. If a data controller objects to the appointment of a sub-processor to process its personal data, that controller will be entitled to take such steps as are consistent with the terms of its Data Processing Agreement with the Member Firm and as are referred to in Rule 2B of this Policy.

**Rule 4C - Member Firms will ensure that sub-processors keep European Personal Data secure.**

Member Firms using a sub-processor (either a Third Party Entity or another Member Firm) will comply with their respective due diligence processes for the selection of the sub-processor to ensure that the sub-processor has appropriate technical and organisational security measures in

place to safeguard European Personal Data. Such due diligence processes may be set forth in a Data Processing Agreement. Member Firms shall impose contractual obligations in writing on the sub-processor that comply with the requirements of European data protection law (and ensure that the provisions of any applicable Data Processing Agreement are also included). Those requirements include:

- a) commitments on the part of the sub-processor regarding the security of the European Personal Data, consistent with those contained in this Policy (and any applicable Data Processing Agreement);
- b) that the sub-processor will act only on the Member Firm’s instructions when processing the European Personal Data; and
- c) that the sub-processor will comply with the obligations imposed on the Member Firm by Rule 6 of this Policy and with any relevant terms of the Data Processing Agreement the Member Firm has entered into with a controller. In particular, Member Firms shall ensure that the sub-processor provides adequate safeguards (as required under European data protection law) in respect of transfers of European Personal Data to a sub-processor established in a country outside Europe that European supervisory authorities do not consider ensures an adequate level of protection for individuals' data privacy rights.

**Rule 5 - Honouring individuals' rights**

**Rule 5 - Member Firms will honour individuals' rights in respect of their European Personal Data.**

On request, individuals whose European Personal Data is processed under this Policy are entitled to exercise their right to:

- access their European Personal Data;
- request rectification, completion, erasure, or restriction, as appropriate of their European Personal Data;
- exercise their right to data portability in relation to their European Personal Data; and/or
- object to the processing of their European Personal Data, including processing for direct marketing purposes and to profiling to the extent that it is related to such marketing.

Member Firms will act in accordance with the lawful instructions of the controller and will undertake any reasonably necessary measures to enable that controller to comply with its duty to respect the rights of individuals in respect of European Personal Data. In such cases Member Firms will follow the steps set out in the Individual Rights Procedure ([Appendix 1](#)).

**Rule 6 - Ensuring adequate protection for transfers and onward transfers**

**Rule 6 - Member Firms will only transfer European Personal Data outside Europe to a controller or a processor Third Party Entity if adequate protection is ensured.**

Transfers and onward transfers of European Personal Data to a Third Party Entity outside Europe are not allowed unless adequate protection of the European Personal Data is ensured, as provided for under Chapter V of the GDPR, such as by signing up to appropriate Standard Contractual

Clauses or by way of a derogation such as obtaining the explicit consent of individuals or as otherwise permitted by European law.

Member Firms will only transfer European Personal Data outside Europe to a Third Party Entity outside Europe in accordance with the instructions of the controller as set out in a Data Processing Agreement that meets the requirements of European data protection law.

### 3.4 SECTION B: PRACTICAL COMMITMENTS

#### Rule 7 - Compliance

**Rule 7A - Member Firms will be responsible for and will be able to demonstrate compliance with this Policy and will have appropriate staff and support to implement and oversee compliance with this Policy throughout the business.**

Overall responsibility to monitor compliance with this Policy rests with the Global Privacy Officer. The Global Privacy Officer is ultimately accountable to the Global Board by virtue of the fact that the role of Global Privacy Officer reports directly to the Global Head of Risk, Quality and Governance, who is a member of the Global Leadership Team and Secretary of the Board. The Global Privacy Officer's tasks include:

- responding to Member Firm queries relating to matters arising under this Policy;
- deciding what action to take where notified by Member Firms of an inability to comply with the Policy (and notifying the competent supervisory authority of the same);
- providing the competent supervisory authority with general information about any legally binding requests for disclosure of European Personal Data by a law enforcement agency or state security body;
- assisting Member Firms to deal with complex individual rights requests and queries relating to the exercise of such rights;
- providing an annual summary of the Audit results to the Executive of BDO;
- communicating changes to the Policy to the competent supervisory authorities; and
- liaising with the Privacy Champions to discuss matters arising under the Policy.

Each Member Firm has a Privacy Champion to implement and oversee compliance with this Policy within the Member Firm on a day to day basis. Privacy Champions outside Europe may be appointed on a regional basis to manage compliance within a geographical region. The Privacy Champion's tasks include:

- overseeing training within the Member Firm;
- responding to individual rights requests in accordance with the Individual Rights Procedure for Processors;
- liaising with European supervisory authorities to provide copies of the results of any Audit;
- handling complaints arising under the Policy in respect of the processing of European Personal Data;
- maintaining an up to date list of the sub-processors bound by this Policy; and
- liaising with the Global Privacy Officer to discuss matters arising under the Policy.

**Rule 7B - Member Firms processing European Personal Data will maintain a written record of their processing activities (including in electronic form) and make that record available to competent supervisory authorities on request.**

The data processing records maintained by Member Firms will contain:

- the Member Firm's name and contact details;

- the name and contact details of each controller on behalf of which it is acting (and, where applicable, the controller's representative and the DPO);
- the purposes for which European Personal Data is processed;
- the categories of processing carried out on behalf of each controller;
- a description of the categories of data subjects and the European Personal Data being processed;
- the categories of recipients to whom European Personal Data has been or will be disclosed;
- details of the third country or countries to which European Personal Data is transferred;
- where possible, the period for which European Personal Data will be retained; and
- where possible, a general description of the technical and organisational security measures used to protect European Personal Data.

## Rule 8 - Training

Rule 8 - Member Firms will provide appropriate training to Partners and Staff who have permanent or regular access to European Personal Data and/or who are involved in the processing of such personal data or in the development of tools used to process such personal data.

Member Firms will provide appropriate training to Partners and Staff, Partners and Staff of their subsidiaries, and to all other persons howsoever employed, engaged or retained by them, who have permanent or regular access to European Personal Data and/or who are involved in the processing of such European Personal Data or in the development of tools used to process such personal data.

## Rule 9 - Audit

Rule 9 - Member Firms will comply with the Audit Protocol.

Member Firms will ensure compliance with the Audit Protocol ([Appendix 2](#)).

## Rule 10 - Complaint handling

Rule 10 - Member Firms will comply with the Complaint Handling Procedure.

Member Firms will ensure compliance with the Complaint Handling Procedure ([Appendix 3](#)).

## Rule 11 - Cooperation with Supervisory Authorities

Rule 11 - Member Firms will comply with the Co-operation Procedure.

Member Firms will ensure compliance with the Co-operation Procedure ([Appendix 4](#)).

## Rule 12 - Update of the rules

**Rule 12 - Member Firms will comply with the Updating Procedure.**

Member Firms will ensure compliance with the Updating Procedure ([Appendix 5](#)).

**Rule 13 -Actions where applicable local law or professional rules and obligations prevent compliance with this Policy**

**Rule 13A - Member Firms will promptly inform the Global Privacy Officer when they believe applicable local law or professional rules and obligations prevent them from fulfilling, or have a substantial adverse effect on, their ability to comply with their obligations under this Policy.**

Member Firms will promptly inform (unless otherwise prohibited by law) the Global Privacy Officer and BWS of such inability to comply with this Policy. The Global Privacy Officer will make a decision on what action to take and will notify the competent supervisory authority for the controller and for the Member Firm.

Member Firms will also promptly inform the controller, as provided in Rule 2B.

**Rule 13B - Member Firms located outsideEuropewill ensure that when they receive from a law enforcement authority or state security body a legally binding request for disclosure of European Personal Data, they will, unless prevented from doing so by the requesting authority, put the request on hold and promptly notify the controller and the competent supervisory authority for the controller and for the Member Firm.**

When Member Firms located outside Europe receive a legally binding request for disclosure of European Personal Data under this Policy and they are prohibited by a law enforcement authority or state security body from putting the request on hold and/or from notifying the relevant supervisory authorities, they will:

- use their best efforts to obtain a waiver of this prohibition in order to communicate as much information as they can and as soon as possible to the relevant supervisory authorities to include information about the data requested, the requesting body and the legal basis for disclosure; and
- demonstrate to the relevant supervisory authorities the steps they have followed to deal with the request in accordance with this Policy.

It is important that the Global Privacy Officer is promptly made aware of such requests in order to allow him/her to provide to the competent supervisory authority, on an annual basis, general information about the nature and number of such requests received by Member Firms. Member Firms will ensure that any transfers they make to a law enforcement authority or state security body are not massive, disproportionate or indiscriminate in a manner that would go beyond what is necessary in a democratic society.

### 3.5 SECTION C: THIRD PARTY BENEFICIARY RIGHTS FOR EUROPEAN PERSONAL DATA UNDER THIS POLICY

- I. Where European Personal Data is processed under this Policy by a Member Firm under a Data Processing Agreement with a controller that individual will have certain third party beneficiary rights to enforce parts of this Policy in relation to that Member Firm. These rights relate to Rules 1B, 2A, 2B, 3, 4A, 4B, 4C, 5, 6, 10, 11 and 13 as well as these liability and jurisdiction provisions and Member Firms' commitment to provide easy access to this Policy. This Policy ensures that such individuals are able to enforce such rights as follows:
  - a) to make a complaint to a European supervisory authority in the country of the individual's place of work, habitual residence, or in the place of the alleged infringement;
  - b) to make complaints in accordance with the Complaint Handling Procedure;
  - c) to bring proceedings against, or seek remedy of any breach of this Policy by, the European Member Firm acting as a data processor that has transferred the European Personal Data, or where there is no European Member Firm acting as data processor, to bring proceedings against, or seek remedy of any breach of this Policy by, BWS before the competent courts in the jurisdiction of the European country where the Member Firm or the controller is established or in the European country where the individual resides and where appropriate, to receive compensation for the entirety of any material or non-material damage suffered as a result of such breach by:
    - any non-European Member Firm acting as a processor; or
    - any Third Party Entity acting as a sub-processor which is established outside Europe and which is acting on behalf of a Member Firmin accordance with the determination of the court or other competent authority; and
  - d) to obtain a copy of this Policy, as well as a list of Member Firms bound by this Policy.
- II. Where European Personal Data is processed under this Policy by a Member Firm acting as a processor under a Data Processing Agreement with a controller and where: (i) the individual whose European Personal Data is transferred is unable to bring a claim against the controller because the controller has factually disappeared or ceased to exist in law or has become insolvent; and (ii) no successor entity has assumed the entire legal obligations of the controller by contract or by operation of law, that individual will have certain third party beneficiary rights to enforce parts of this Policy in relation to that Member Firm. These rights relate to Rules 1B, 2A, 2B, 3, 4A, 4B, 4C, 5, 6, 10, 11 and 13 as well as these liability and jurisdiction provisions and Member Firms' commitment to provide easy access to this Policy. This Policy ensures that such individuals are able to enforce such rights as follows:
  - a) to make a complaint to a European supervisory authority in the country of the individual's place of work, habitual residence, or in the place of the alleged infringement;
  - b) to make complaints in accordance with the Complaint Handling Procedure;
  - c) to bring proceedings against, or seek remedy of any breach of this Policy by, the European Member Firm acting as a data processor that has transferred the European Personal Data, or where there is no European Member Firm acting as data processor, to bring proceedings against, or seek remedy of any breach of this Policy by, BWS before the competent courts

in the jurisdiction of the European country where the Member Firm or the controller is established or in the European country where the individual resides and where appropriate, to receive compensation for the entirety of any material or non-material damage suffered as a result of such breach by:

- any non-European Member Firm acting as a processor; or
- any Third Party Entity acting as a sub-processor which is established outside Europe and which is acting on behalf of a Member Firm

in accordance with the determination of the court or other competent authority; and

d) to obtain a copy of this Policy, as well as a list of Member Firms bound by this Policy.

In the event of a claim being made in which an individual has suffered material or non-material damage and where that individual can demonstrate that it is likely that such damage has occurred because of a breach of this Policy, the burden of proof will be reversed so that, rather than it being the responsibility of the individual making a claim to show that a Member Firm or any Third Party Entity acting as a sub-processor which is established outside Europe and which is acting on behalf of a Member Firm is liable for the breach or that such a breach took place, it will be for the Member Firm against which proceedings are issued to prove that it or any Third Party Entity acting as a sub-processor which is established outside Europe acting on its behalf is not liable for the breach, or that such breach did not occur.

The Member Firm against which proceedings are issued will ensure that any necessary action is taken to remedy any breach of this Policy by a non-European Member Firm or any sub-processor who is located outside Europe and who is processing European Personal Data on behalf of a controller.

Where a Member Firm and the client involved in the same processing are found responsible for any damage caused by such processing, individuals may be entitled to receive compensation for the entire damage directly from the Member Firm.

A Member Firm may not rely on a breach by a sub-processor of its obligations under this Policy in order to avoid liability under the terms of 3.5.

## 4 APPENDICES

### APPENDIX 1 - INDIVIDUAL RIGHTS PROCEDURE FOR PROCESSORS

1. Individuals whose European Personal Data is processed in Europe have the right to: (a) be informed whether any European Personal Data about them is being processed (the right of subject access); and (b) rectify, erase, restrict, or complete their European Personal Data, to data portability, and/or to object to the processing of their European Personal Data.
2. In addition, when European Personal Data subject to this Policy is transferred to another Member Firm outside Europe, such European Personal Data will continue to benefit from the rights referred to in 1 above and such rights will be dealt with in accordance with the terms of this Appendix 1.
3. When a Member Firm processes European Personal Data on behalf of a controller (e.g. a Client to whom a Member Firm provides a service) the Member Firm is deemed to be a processor of such information. The data processing Member Firm must act in accordance with the instructions of the controller in respect of such requests. This means that if any Member Firm receives a request from an individual exercising his or her rights under European data protection law in its capacity as a processor, that Member Firm must transfer such request promptly to the relevant controller and not respond to the request unless authorized to do so by the controller (such as pursuant to a Data Processing Agreement).

## APPENDIX 2 - AUDIT PROTOCOL

### 1. APPROACH TO BDO NETWORK AUDIT

This Audit Protocol describes the formal assessment process adopted by the BDO Network to ensure compliance by Member Firms with this Policy as required by the supervisory authorities.

#### 1.1. Overview of audit

- a) The BDO Global Risk, Quality & Governance Department ('RQG') will oversee the compliance by Member Firms with this Policy and will ensure that such audits address all aspects of this Policy adopting a risk based approach.
- b) The audit process within BDO is made up of the elements described in 1.2 below.

#### 1.2. Audit Process, Timing and Scope

Audit of this Policy comprises the following elements (together referred to as the 'Audit Process') and ensures that all aspects of the Policy are reviewed on a continuous basis, and at least once every three years, as described below:

- a) The Accreditation Process ('Accreditation')

This is a self-assessment process that Member Firms are required to adhere to which takes place on a continuous basis, and at least once every three years. Member Firms must submit evidence to demonstrate that they comply with prescribed Accreditation criteria, and one area of compliance addresses information security and privacy. Instances of non-compliance are referred to the Compliance Counsel (which comprises members of the RQG) which is responsible, on behalf of the Executive, for recommending appropriate sanctions to be imposed on the Member Firm in the event of non-compliance.

- b) Dedicated Assessments of Compliance

Additional compliance monitoring assessments or campaigns run in tandem to Accreditation. These targeted assessments are carried out in respect of all Member Firms to ensure compliance with the Standards and Policies of BDO, including all aspects of the Global Privacy Policy. This includes completion of a pre-assessment questionnaire the responses to which form the basis of targeted assessments based on privacy controls established by the Global Privacy Officer. The targeted assessments are carried out on a continuous basis, and at least once every three years. Any Member Firm that does not achieve full implementation of the controls must submit a remediation plan linked to a number of action points that enable the progress of completion of the action points.

#### 1.3. Auditors

The Audit of this Policy will be undertaken by the RQG as described above.

#### 1.4. Report

- a) RQG will make the results of the Audits available to the Global Privacy Officer in so far as they relate to this Policy. The Global Privacy Officer will provide an annual summary of the Audit results to the Executive of BDO;

- b) RQG will bring any issues or instances of non-compliance to the attention of the Managing Partner of the relevant Member Firm and to the Global Privacy Officer. It is the responsibility of the individual Member Firms to ensure that any corrective actions to ensure compliance take place within a reasonable timescale. In the event that such corrective actions do not take place, the Global Privacy Officer will report the matter to the CEO and Regional CEOs of BDO.

## **2. SUPERVISORY AUTHORITY AUDITS**

- a) Upon request the relevant Member Firm will provide copies of the results of any Audit to any European supervisory authority who will upon receiving the Audit results be reminded of their duty of professional secrecy under Article 54(2) of the GDPR.
- b) The Privacy Champions in EU countries will be responsible for liaising with the European supervisory authorities for the purpose of providing the information described above.
- c) In addition all Member Firms agree to be audited by European supervisory authorities in accordance with the applicable audit procedures of such European supervisory authorities.

## **3. CONTROLLER AUDITS**

When a Member Firm processes European Personal Data in the course of providing a service to a Third Party Entity, that Member Firm is deemed to be a processor of the European Personal Data and the Third Party Entity is the controller. This relationship will be governed by a Data Processing Agreement between the Member Firm and the Third Party Entity. The Member Firms acknowledge that in such cases audits of compliance with the commitments made in this Policy may also be carried out by or on behalf of the controller in accordance with the terms of such Data Processing Agreement, and those audits may (in accordance with the terms of the Data Processing Agreement between the Member Firm and the sub-processors) also extend to any sub-processors acting on a Member Firm's behalf in respect of such processing. The scope of the audit shall be limited to the data processing facilities, data files and documentation relating to the terms of the Data Processing Agreement between that controller and the Member Firm subject to the audit adopting a risk based approach.

Upon request and to the extent that an audit relates to European Personal Data processed by a Member Firm on behalf of that controller, Member Firms will make the portion of results of such audit of compliance with this Policy that relate to the relevant controller available to that controller upon request.

## APPENDIX 3 - COMPLAINT HANDLING PROCEDURE

### 1. INTRODUCTION

The purpose of this Complaint Handling Procedure is to explain how complaints brought by an individual whose European Personal Data is processed by a Member Firm under this Policy are dealt with.

### 2. HOW INDIVIDUALS CAN BRING COMPLAINTS

All complaints made under this Policy - where a Member Firm is processing European Personal Data on behalf of a controller - can be brought in writing (which includes email) to the relevant Privacy Champion. To contact a Member Firm please visit [www.bdo.global](http://www.bdo.global) which contains a link to the websites of all Member Firms. Details of the Privacy Champion will be found via the link to the Legal and Privacy page. Individuals may also either email [privacy@bdo.global](mailto:privacy@bdo.global) or write to the Global Privacy Officer at Brussels Worldwide Services BV, Brussels Airport, The Corporate Village, Elsinore Building, Leonardo Da Vincilaan 9 - 5/F, 190 Zaventem, Belgium if they cannot locate the relevant information.

### 3. WHO HANDLES COMPLAINTS?

#### 3.1 Complaint Handling Process

a) The relevant Privacy Champion will handle all complaints arising under this Policy in respect of the processing of European Personal Data. The Privacy Champion will liaise with relevant business units to investigate the complaint and will coordinate a response.

#### b) What is the response time?

The Privacy Champion will acknowledge to the individual concerned receipt of his or her complaint within 10 working days, and will investigate and provide a substantive response to the individual within one month. If, due to the complexity of the complaint, a substantive response cannot be given within this period, the relevant Privacy Champion will advise the complainant of the reason for the delay within one month of receipt of the complaint, and provide a reasonable estimate for the timescale (not exceeding two further months) within which a response will be provided.

#### c) When a complainant disputes a finding

If the complainant disputes the response of the relevant Privacy Champion or any aspect of a finding, and notifies the Member Firm accordingly, the matter will be referred to the Managing Partner of the Member Firm (or any other Partner as designated by the Member Firm) who will review the case and advise the complainant of his/her decision either to accept the original response or finding, to reopen the matter, or to substitute a new response or finding. The Managing Partner of the Member Firm may consult the Global Privacy Officer about the complaint and consider the response of the Privacy Champion. The Managing Partner of the Member Firm will respond to the complainant within one month of the referral. If, due to the complexity of the complaint, a substantive response cannot be given within this period, the Managing Partner of the Member Firm will advise the complainant of the reason for the delay within one month of receipt of the referral, and provide a reasonable estimate for the timescale (not exceeding two further months) within which a response will be provided. If the complaint is upheld, the Managing Partner of the Member Firm (in cooperation with the Global Privacy Officer) will arrange for any necessary steps to be taken as a consequence.

- d) Individuals whose European Personal Data is processed in accordance with European data protection law also have the right to make a complaint to a European supervisory authority in the country of the individual's place of work, habitual residence, or in the place of the alleged infringement, and/or to lodge a claim with a court of competent jurisdiction which means in a court in the European country where the Member Firm is established or in the European country where the individual resides and this will apply whether or not they have first made a complaint to the Member Firm.
- e) In relation to claims against a Member Firm referred to in paragraph (d), if the matter relates to European Personal Data which has been exported to a Member Firm outside Europe and an individual wants to make a claim against BDO, the claim may be made against the European Member Firm responsible for exporting the European Personal Data as set out in 3.5 of this Policy.

### **3.2 Complaints where the Member Firm is a processor for a Third Party Entity**

- a) Where a complaint arises under this Policy in respect of the processing of European Personal Data where a Member Firm is the processor in respect of that information, the Member Firm will communicate the details of the complaint to the controller promptly and will act in accordance with the terms of any Data Processing Agreement between the controller and the Member Firm.
- b) **When a Third Party Entity ceases to exist**

In circumstances where a controller Third Party Entity has disappeared, no longer exists or has become insolvent, individuals whose European Personal Data is processed in accordance with European data protection law and transferred between Member Firms on behalf of that controller under this Policy have the right to complain to a Member Firm and the Member Firm will deal with such complaints in accordance with section 3 of this Complaint Handling Procedure. In such cases, individuals also have the right to complain to a European supervisory authority in the country of the individual's place of work, habitual residence, or in the place of the alleged infringement and/or to lodge a claim with a court of competent jurisdiction which means in a court in the European country where the Member Firm or the controller is established as set out in 3.5 of this Policy, or in the European country where the individual resides and this will apply whether or not they have first made a complaint to the Member Firm.

## APPENDIX 4 - CO-OPERATION PROCEDURE

### 1. INTRODUCTION

This Co-operation Procedure sets out the way in which Member Firms will co-operate with the European supervisory authorities in relation to this Policy.

### 2. CO-OPERATION PROCEDURE

- 2.1 Where required, the European Member Firms will make the necessary personnel available for dialogue with a European supervisory authority in relation to this Policy.
- 2.2 The relevant European Member Firms will actively review and consider:
  - a) any decisions made by relevant European supervisory authorities on any data protection law issues that may affect this Policy; and
  - b) the views of the European Data Protection Board (formerly the Article 29 Working Party) as outlined in its published guidance on Binding Corporate Rules for controllers and Binding Corporate Rules for processors.
- 2.3 Upon request, the BDO Global Privacy Officer will provide copies of the results of any audit of this Policy pursuant to Appendix 2 to a relevant European supervisory authority who will upon receiving the Audit results be reminded of their duty of professional secrecy under Article 54(2) of the GDPR.
- 2.4 Member Firms agree that supervisory authorities based in Europe may carry out a data protection audit of that Member Firm in accordance with the applicable law of the European country from which the data is transferred.
- 2.5 Where any Member Firm is located within the jurisdiction of a supervisory authority based in Europe, Member Firms acknowledge that any European supervisory authority may audit that Member Firm for the purpose of reviewing compliance with this Policy, in accordance with the applicable law of the country in which the Member Firm is located.
- 2.6 All Member Firms agree to be audited by European supervisory authorities in accordance with the applicable audit procedures of such European supervisory authorities.
- 2.7 Each Member Firm agrees to take into account the advice, and comply with the formal decisions, of, a competent supervisory authority relating to the interpretation and application of this Policy, without prejudice to any right to appeal such formal decisions.

## APPENDIX 5 - UPDATING PROCEDURE

### 1. INTRODUCTION

This Updating Procedure sets out the way in which the BDO Network will communicate changes to this Policy to the European supervisory authorities and individuals whose European Personal Data is processed under this Policy.

### 2. MATERIAL CHANGES TO THIS POLICY

- 2.1. The Global Privacy Officer will communicate any material changes to this Policy without undue delay to the Belgian DPA and via the Belgian DPA to other supervisory authorities concerned. .
- 2.2. Where a change to this Policy materially affects the conditions under which a Member Firm processes European Personal Data on behalf of a controller under the terms of its Data Processing Agreement, the Member Firm will communicate such information to any affected controller. If such change is contrary to any term of the Data Processing Agreement between the Member Firm and the controller, the Member Firm will communicate the proposed change before it is implemented, and with sufficient notice to enable affected Clients to object. The controller may then suspend the transfer of such European Personal Data to the Member Firm and/or terminate the relevant contract, in accordance with the terms of its Data Processing Agreement with the Member Firm.

### 3. ADMINISTRATIVE CHANGES TO THIS POLICY

The Global Privacy Officer will communicate to the Belgian DPA and via the Belgian DPA to other supervisory authorities concerned at least once a year changes to this Policy. Examples of such changes that may arise include those that are administrative in nature (including changes in the list of Member Firms); have occurred as a result of a change of applicable European data protection law; or resulting from any legislative, court or supervisory authority measure. The Global Privacy Officer will also provide a brief explanation to the Belgian DPA and to any other relevant supervisory authorities of the reasons for any notified changes to this Policy. Where Member Firms act as a processor, Member Firms shall provide such information to controllers on whose behalf the Member Firms process European Personal Data.

### 4. COMMUNICATING AND LOGGING CHANGES TO THIS POLICY

- 4.1 This Policy contains a change log which sets out the date of revisions to this Policy and the details of any revisions made.
- 4.2 The Global Privacy Officer will communicate all changes to this Policy, whether administrative or material in nature, to the Member Firms without undue delay and publish an updated version of this Policy on the website [[www.bdo.global](http://www.bdo.global)] and on BDO's intranet.
- 4.3 Member Firms acting as controllers shall systematically inform individuals about the relevant changes using generally accepted communication tools (e.g. via the internet or a newsletter).
- 4.4 Member Firms acting as processors will communicate all changes to this Policy, whether administrative or material in nature, to controllers on whose behalf the Member Firm processes European Personal Data using generally accepted communication tools (e.g. via the internet or an email).
- 4.5 The Global Privacy Officer will maintain an up to date list of the changes made to this Policy and a list of Member Firms bound by this Policy and will provide the necessary information to individuals or supervisory authorities upon request.

4.6 Privacy Champions will maintain an up to date list of the sub-processors bound by this Policy. This information will be available on request from the Global Privacy Officer.

**5. NEW MEMBER FIRMS**

When joining the BDO Network, following an assessment of the prospective Member Firm's ability to meet the required standards, including standards related to data protection and privacy, and agreeing to be bound by the Regulations of BDO International Limited, a Member Firm automatically agrees to abide by this Policy and therefore to comply with and respect this Policy when processing European Personal Data and European Member Firms will not make any transfers of European Personal Data to a new Member Firm located outside Europe until the new Member Firm is effectively bound by the Regulations and can deliver compliance with this Policy.

# APPENDIX 6 - PROCESSING SCHEDULE

The Controller (as defined in Part 1 to this Processing Schedule ("Part 1")) wishes to appoint the Processor (also as defined in Part 1) to process certain Personal Information on its behalf in accordance with Rule 2B. The Controller and the Processor have elected to complete this Processing Schedule as the means by which to satisfy the requirements of the GDPR.

This Processing Schedule is to be read and interpreted in conjunction with this Policy.

## Part 1: Processing Instructions

- 1.1. Name of Member Firm as controller: .....(the "Controller")
- 1.2. Name of Member Firm as processor: .....(the "Processor")
- 1.3. Purpose of the processing carried out by the Processor: .....
- 1.4. The European Personal Data processed will include the following categories of personal data:
  - (a) [list each category of European Personal Data that will be processed, e.g. names, email addresses, financial information]
- 1.5. The data subjects to whom the European Personal Data relates are:
  - (a) [list each category of data subjects, e.g. staff]
- 1.6. The activities to be carried out by the Processor on behalf of the Controller will consist of:
  - (a) [describe services carried out by the Processor on the Controller's behalf in detail]
- 1.7. Duration of processing carried out by the Processor: .....

## Part 2: Processor's Obligations

- 2. The Processor shall:
  - 2.1 ensure that employees and contractors authorised to process the European Personal Data described in Part 1 (the "Data") have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;
  - 2.2 inform the Controller: i) if it is legally required to process the Data otherwise than as instructed by the Controller before such processing occurs, unless the law requiring such processing prohibits the Processor from notifying the Controller, in which case it will notify the Controller as soon as that law permits it to do so; and ii) about any instruction from the Controller which, in the Processor's opinion, infringes applicable data protection law;
  - 2.3 not subcontract any processing of the Data or otherwise disclose the Data to any third party except as authorised by the Controller in writing. Where sub-contracting is permitted the Processor will: (a) ensure that it has a written contract (the "Processing Subcontract") in place with the relevant subcontractor which imposes on the subcontractor the same obligations in respect of processing of the Data as are imposed on the Processor under Rule 2B and 4B and this Part 2 to the Processing Schedule ("Part 2"); (b) ensure that there are sufficient guarantees in place to ensure the Processing Subcontract meets the requirements of Article 28 of the GDPR; (c) remain fully liable to the Controller for its obligations under Rule 4C and this Part 2; and (d)

ensure that Rule 6 of this Policy is complied with in the event that Data is subject to a trans-border transfer to a sub-contractor; and

2.4 provide such co-operation and assistance as the Controller reasonably considers to be necessary to enable the Controller to: (a) verify Processor's compliance with the obligations of a processor under this Policy and this Processing Schedule; (b) carry out prior assessments of processing activities which are likely to result in a high risk to the rights and freedoms of individuals and any related consultations with competent supervisory authorities; (c) fulfil its obligations in respect of any request by an individual to exercise their rights under this Policy, including by notifying the Controller without undue delay of any such request; and (d) investigate, mitigate and notify in accordance with Rule 4A of this Policy any Data Protection Breach involving the Data, including by notifying the Controller without undue delay of any such Data Protection Breach.

## APPENDIX 7 - LIST OF MEMBER FIRMS

Country	Territory	Company Name	Address
Algeria	Algeria	BDO Algerie Eurl	Micro Zone d'Activite Hydra Chemin Doudou Mokhtar n 20 Hydra - Alger ALGERIA
Algeria	Algeria	BDO IT and telecommunication Sarl	Micro Zone d'Activite Hydra Chemin Doudou Mokhtar n 20 Hydra - Alger ALGERIA
Argentina	Argentina	Becher y Asociados S.R.L.	Maipu 942, 1st Floor C1006ACN Buenos Aires ARGENTINA
Argentina	Argentina	BDO Cordoba SRL	Hipólito Irigoyen N 146, 5 Apt B Córdoba City ZC 5103 ARGENTINA
Argentina	Argentina	BDO Finanzas Corporativas S.A.	Maipu 942, 1st Floor C1006ACN Buenos Aires ARGENTINA
Argentina	Argentina	BDO Zona América S.A.	Edificio M1 Local A, Ruta 8 Km. 17,500, Zonamérica - Montevideo, Uruguay
Armenia	Armenia	BDO Armenia CJSC	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	Armenia	BDO Advisory CJSC	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Armenia	Armenia	BDO Accounting, Tax & Legal CJSC	23/6, Davit Anhaght St. 5th floor, office 7 Yerevan 0069 ARMENIA
Aruba	Aruba	BDO WTS Limited Partnership	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Aruba	Aruba	BDO Beheer Aruba VBA	L.G. Smith Boulevard 26 P.O. Box 5021 Aruba
Australia	Australia/Timor -Leste	BDO Australia LTD	Level 10 12 Creek Street Brisbane, QLD 4000 AUSTRALIA
Australia	Australia	BDO Private Wealth Advisers (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA

Australia	Australia	BDO Audit Partnership (SA)	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Digital (SA) Pty Ltd	7/420 King William St, Adelaide SA 5000
Australia	Australia	BDO Finance Solutions (SA) Pty Ltd	7/420 King William St, Adelaide SA 5000
Australia	Australia	BDO (SA)	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Administration (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Audit (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Audit Goodwill Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Business Recovery & Insolvency (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Corporate (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Corporate Finance (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Holdings (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Industrial & Organisational Psychology Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA

Australia	Australia	BDO Advisory (SA) Pty Ltd	BDO Centre Level 7, 420 King William Street Adelaide SA 5000 AUSTRALIA
Australia	Australia	BDO Services Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Administration Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Audit Goodwill Co Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Audit Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Business Restructuring Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Forensic Services (QLD) Pty Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Group Holdings Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Corporate Finance Ltd	Level 10, 12 Creek St Brisbane QLD 4000 AUSTRALIA
Australia	Australia	BDO Processing Hub (Aust) Pty Ltd	Level 10, 12 Creek Brisbane QLD 4000
Australia	Australia	BDO Private Wealth Advisers Pty Ltd	Level 10, 12 Creek Brisbane QLD 4000
Australia	Australia	BDO (NTH QLD)	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	Australia	BDO (NTH QLD) Pty Ltd	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	Australia	BDO Audit (NTH QLD) Pty	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	Australia	BDO Private Wealth (NTH QLD) Pty Ltd	Level 1, 15 Lake Street, CAIRNS QLD 4870
Australia	Australia	BDO Audit (NT)	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	Australia	BDO (NT)	72 Cavenagh St Darwin NT 08800 AUSTRALIA
Australia	Australia	BDO Corporate Finance (East Coast) Pty Ltd	Level 11, 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Corporate Finance (WA) Pty Ltd	38 Station Street, Subiaco WA 6008 AUSTRALIA

Australia	Australia	BDO East Coast Partnership	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Private Wealth Advisers (East Coast) Pty Ltd	Collins Square - Tower Four Level 18, 727 Collins Street Melbourne VIC 3008 AUSTRALIA
Australia	Australia	BDO Professional Practices Network (East Coast) Pty Ltd	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Services (East Coast) Pty Ltd	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Services (QLD) Pty Ltd	Level 10, 12 Creek Street Brisbane, QLD 4000 AUSTRALIA
Australia	Australia	BDO Services (East Coast) Pty Ltd ATF York Unit Trust	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Transaction Services (East Coast) Pty Ltd	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	Panker Nominees (NSW) Pty Limited	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	Panker Nominees (NSW) Pty Limited ATF Agophora Trust	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	Tiffany No 2 Pty Limited	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	Tiffany No.1 Pty Limited	Level 11 , 1 Margaret Street, Sydney NSW 2000 AUSTRALIA
Australia	Australia	BDO Migration Services Pty Ltd	Collins Square   Tower Four Level 18, 727 Collins Street Melbourne VIC 3008
Australia	Australia	BDO Lead APJ Pty Lrd	Collins Square   Tower Four Level 18, 727 Collins Street Melbourne VIC 3008
Australia	Australia	BDO (TAS) Pty Ltd	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA
Australia	Australia	BDO Audit (TAS)	Level 8, 85 Macquarie St Hobart TAS 7000 AUSTRALIA

Australia	Australia	BDO (WA) Pty Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Audit (WA) Pty Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Corporate Tax (WA) Pty Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Tax (WA) Pty Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Tax and Advisory (WA) Pty Limited	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Reward (WA) Ptd Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Australia	Australia	BDO Capital (WA) Pty Ltd	38 Station Street Subiaco WA 6008 AUSTRALIA
Austria	Austria	BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	Austria	BDO Financial Advisory Services GmbH Wirtschaftsprüfungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna AUSTRIA
Austria	Austria	BDO Karnten GmbH Wirtschaftsprüfungsgesellschaft	Pöckau 232 9601 Arnoldstein Kärnten AUSTRIA
Austria	Austria	BDO Oberösterreich GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Reuchlinstrasse 6 4020 Linz AUSTRIA
Austria	Austria	BDO Austria Holding Wirtschaftsprüfungs GmbH	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Steiermark GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Schubertstraße 62 8010 Graz Styria Austria
Austria	Austria	BDO Niederösterreich GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Hauptplatz 16, Stiege 4, Top 5 2460 Bruck an der Leitha Lower Austria Austria
Austria	Austria	BDO Audit GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna Austria

Austria	Austria	BDO Wien GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Austria GmbH & Dkfm. Herbert F. Maier OG Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Corporate Finance GmbH	Kirchgasse 5/3 6850 Dornbirn Vorarlberg Austria
Austria	Austria	BDO Salzburg GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Burgenland GmbH Steuerberatungsgesellschaft	Gustav Brunner Straße 1/10 7400 Oberwart Burgenland Austria
Austria	Austria	BDO Consulting GmbH	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Health Care Consultancy GmbH	QBC 4, Am Belvedere 4 1100 Vienna Austria
Austria	Austria	BDO Kommunalberatung GmbH	Gustav Brunner Straße 1/10 7400 Oberwart Burgenland Austria
Austria	Austria	BDO Murtal GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft	Burggasse 123 8750 Judenburg Styria Austria
Azerbaijan	Azerbaijan	BDO Azerbaijan LLC	Caspian Plaza 44 Jafar Jabbarly Street Baku AZ1065 AZERBAIJAN
Bahamas	Bahamas	BDO Chartered Accountants and Advisors	3rd Floor Ansbacher House East & Shirley Streets N-10144 Nassau BAHAMAS
Bahamas	Bahamas	BDO Advisory Services Ltd.	Gresham House Charlotte Street South, Nassau BAHAMAS

Bahrain	Bahrain/Oman/ Qatar	BDO Public Accountants	5th Floor UGB Tower Diplomatic Area Manama KINGDOM OF BAHRAIN
Bahrain	Bahrain/Oman /Qatar	BDO Audit (Oman)	5th Floor Al Harty Complex PO Box 1176 Al Qurum, RUWI - 112 OMAN
Bahrain	Bahrain/Oman /Qatar	BDO Audit (Qatar)	1st Floor Tornado Tower P.O. Box 24139 Doha QATAR
Bahrain	Bahrain/Oman /Qatar	BDO Consulting (Qatar) WLL	1st Floor Tornado Tower P.O. Box 24139 Doha QATAR
Bahrain	Bahrain/Oman /Qatar	BDO Consulting WLL (Bahrain)	5th Floor UGB Tower Diplomatic Area Manama KINGDOM OF BAHRAIN
Bahrain	Bahrain/Oman /Qatar	BDO Human Resource Consulting (Bahrain)	5th Floor UGB Tower Diplomatic Area Manama KINGDOM OF BAHRAIN
Bahrain	Bahrain/Oman /Qatar	BDO Jawad Habib Financial, Management & Economic Consultancy (Oman)	5th Floor Al Harty Complex PO Box 1176 Al Qurum, RUWI - 112 OMAN
Barbados	Barbados	BDO Barbados	The Gables Haggatt Hall St. Michael BARBADOS
Belarus	Belarus	BDO	103, Pobediteley Avenue 8th floor, office 7 220020 Minsk BELARUS

Belarus	Belarus	BDO Advisory LLC	Pobediteley Avenue, 103 office 807, 220020, Minsk BELARUS
Belarus	Belarus	BDO Assurance LLC	Pobediteley Avenue, 103 office 807, 220020, Minsk BELARUS
Belgium	Belgium	BDO E.S.V. - BDO G.I.E. [liquidated before 30 march 2022]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Accountants Burg. Ven. CVBA [has been absorbed by BDO Belasting/Tax]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Bedrijfsrevisoren Burg. Ven. CVBA [change of legal form to BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Belastingconsulenten Burg. Ven. CVBA [change of name to BDO Accountants & Tax Advisors BV + legal form]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Corporate Finance Burg. Ven. CVBA [change of name to BDO Advisory BV? TBC]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Interim Management [has been absorbed by BDO Advisory BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM

Belgium	Belgium	BDO Investments Burg. Ven. CVBA [has been absorbed by BDO Belgium BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Juridische Adviseurs Burg. Ven. CVBA [change of name to BDO Legal BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Management Advisory Burg. Ven. CVBA [has changed its name to BDO Advisory BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Management Soc.Civ. CVBA [has been absorbed by BDO Belgium BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO OBV BVBA [has been liquidated]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Public Sector Academy VZW (BDO PS Academy)	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Risk & Assurance Services Burg. Ven. CVBA [has been absorbed by BDO Advisory BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Services Soc. Civ. SCRL [change of name to BDO Belgium BV and appointed as the new VMF]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM

Belgium	Belgium	BDO Academy Burg Ven CVBA [has been absorbed by BDO Advisory BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Adforum CVBA [has been absorbed by BDO Management Advisory - BDO Adviosry BV]	The Corporate Village Leonardo Da Vincilaan 9 - Box E.6 Elsinore Building 1935 Zaventem BELGIUM
Belgium	Belgium	BDO Cockpit NV [absorbed by BDO Management Advisory - BDO Advisory BV]	Louis Schmidlaan 57, 1040 Brussels
Bolivia	Bolivia	BDO Auditores y Consultores S.R.L.	San Miguel, Bloque J-37 Calle Jaime Mendoza, N° 1063 Edif. Torre Covas, Piso 6 La Paz, Bolivia PO Box 1999
Brazil	Brazil	BDO RCS Auditores Independentes Sociedade Simples	Rua Comendador Miguel Calfat 109 Villa Olimpia Sao Paulo, SP BRAZIL
Brazil	Brazil	BDO RCS Auditores e Consultores	Rua Comendador Miguel Calfat 109 Villa Olimpia Sao Paulo, SP BRAZIL
Brazil	Brazil	BDO RCS Gestao Empresarial	Rua Comendador Miguel Calfat 109 Villa Olimpia Sao Paulo, SP BRAZIL
Brazil	Brazil	BDO RCS Serviços Administrativos	Rua Comendador Miguel Calfat 109 Villa Olimpia Sao Paulo, SP BRAZIL
British Virgin Islands	British Virgin Islands	BDO Limited	Sea Meadow House Tobacco Wharf Road Town Tortola BRITISH VIRGIN ISLANDS
British Virgin Islands	British Virgin Islands	BDO Technology Risk Services Limited	Sea Meadow House Blackburne Highway, Road Town Tortola BRITISH VIRGIN ISLANDS

Bulgaria	Bulgaria	BDO Bulgaria Ltd.	49a, Bulgaria Bld. Entr. A, fl 5, app. 11 1404 Sofia BULGARIA
Canada	Canada	BDO Canada LLP	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Law LLP	37 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Transaction Advisory Services Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Transaction Services Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO & Partners LLP	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Limited	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada & Associates Ltd	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Corporate Finance Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Financial Services Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Immigration Services Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Canada Valuation Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA

Canada	Canada	BDO Canada Wealth Management Inc.	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Financial Services Limited Partnership	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Canada	Canada	BDO Ward Mallette LLP	36 Toronto Street Suite 600 M5C 2C5 Toronto, Ontario CANADA
Cayman Islands	Cayman Islands	BDO Cayman Ltd	2nd Floor - Building 3 Governors Square 23 Lime Tree Bay Avenue KY1 1205 Grand Cayman GRAND CAYMAN
Cayman Islands	Cayman Islands	BDO CRI (Cayman) Ltd	2nd Floor - Building 3 Governors Square 23 Lime Tree Bay Avenue KY1 1205 Grand Cayman GRAND CAYMAN
Cayman Islands	Cayman Islands	BDO Advisors SECZ Limited	Cayman Enterprise City, HSBC House 68 West Bay Road Grand Cayman KY1-1205 GRAND CAYMAN
Cayman Islands	Cayman Islands	CNS Accounting Solutions Ltd	Sarah Howard Building 1701 Hollis Street Halifax, Nova Scotia CANADA
Chile	Chile	BDO Auditores & Consultores LTDA	Av. Américo Vespucio Sur 100, Piso 11, Las Condes, Santiago - Chile Zip Code 7580150
China - Hong Kong	Hong Kong & Macao	BDO Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong HONG KONG
China - Hong Kong	Hong Kong & Macao	BDO Financial Services Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO Tax Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	McCabe International Limited	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong

China - Hong Kong	Hong Kong & Macao	McCabe Secretarial Services Limited	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO Group Holding Limited	C/O 25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO Management Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO MLC Holding Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO Business Services Limited	16th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Hong Kong & Macao	BDO Financial Reporting Advisory Limited	25th Floor Wing On Centre 111 Connaught Road Central Hong Kong
China - Hong Kong	Macao	BDO (Macao) Limited	C/O 25th Floor, Wing on Centre 111 Connaught Road Central, Hong Kong
China - Prc	China (PRC)	BDO China Shu Lun Pan Certified Public Accountants LLP (BDO Li)	4F. No. 61, NanJing Dong Road 200002 Shangai PEOPLE'S REPUBLIC OF CHINA
China (Prc)	China (PRC)	BDO China Baide Corporate Advisory Co., Ltd	1(401) 4F 61 Nanjing Rd Huangpu Shanghai 200002 PEOPLE'S REPUBLIC OF CHINA
China (Prc)	China (PRC)	Li Xin Certified Tax Agents Co Ltd	8F No.61 Nanjing East Rd, Shanghai, China Shanghai 200002 PEOPLE'S REPUBLIC OF CHINA
China - Taiwan	Taiwan	BDO Taiwan	10F, No. 72 Sec.2 Nanjing E. Road Taipei TAIWAN 104 R.O.C.
Colombia	Colombia	BDO Colombia SAS	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	Colombia	BDO Audit SA	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	Colombia	BDO Outsourcing SAS	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia

Colombia	Colombia	BDO Assurance SAS	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Colombia	Colombia	BDO Aseguramiento SAS	Carrera 16 # 97-46, Piso 8 Bogotá, Colombia
Costa Rica	Costa Rica	BDO Auditores	OfiIplaza del Este, Edificio D, Piso 1 y 2, San José, Costa Rica
Costa Rica	Costa Rica	BDO Legal, S.A.	Oficentro Ejecutivo La Sabana, Torre 6, Quinto Piso, Mata Redonda, Sabana Sur, San José, Apartado 10108, Costa Rica
Costa Rica	Costa Rica	BDO Tax	OfiIplaza del Este, Edificio D, Piso 1 y 2, San José, Costa Rica
Croatia	Croatia, Kosovo, Albania, plus Bosnia and Herzegovina (Muslim-Croat Federation) ,	BDO Croatia d.o.o.	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Croatia	Croatia	BDO Grupa d.o.o.	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Croatia	Albania	BDO Albania Sh.P.K.	Bldv. "Deshmoret e Kombit" Twin Towers Tower 2, 7th floor 1000 Tirana ALBANIA
Croatia	Bosnia and Herzegovina (Muslim-Croat	BDO BH d.o.o. Sarajevo	Fra Andela Zvizdovića 1 71000 Sarajevo Bosnia and Herzegovina
Croatia	Croatia	BDO Savjetovanje d.o.o.	Trg. J. F. Kennedy 6b 10000 Zagreb CROATIA
Croatia	Kosovo	BDO Kosova L.L.C.	Str. "Luan Haradinaj" H 5, No. 7 1000 Prishtina KOSOVO
Cyprus	Cyprus	BDO Limited	75 Prodromou Avenue Oneworld Parkview House Strolovos, 2063 1308 Nicosia CYPRUS
Cyprus	Cyprus	BDO Fund Services Ltd	Antonis Zenios Tower 1 Erethiou Street, Engomi PO Box 25277, CY2413, Nicosia CYPRUS
Czech Republic	Czech Republic	BDO Group s.r.o.	V parku 2316/12 148 00 Prague 4 Czech Republic

Czech Republic	Czech Republic	BDO Consulting s.r.o.	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	Czech Republic	BDO Czech Republic s.r.o.	Nádražní 344/23 150 00 Prague Czech Republic
Czech Republic	Czech Republic	BDO ZNALEX s.r.o.	Nádražní 344/23, 150 00 Prague 5, Czech Republic
Czech Republic	Czech Republic	BDO Audit s.r.o	V parku 2316/12 148 00 Prague 4 Czech Republic
Czech Republic	Czech Republic	BDO Legal s.r.o.	Nádražní 344/23 150 00 Prague 5 Czech Republic
Denmark	Denmark/Green land & Faroe Islands	BDO Statsautoriseret Revisionsaktieselskab	Kystvejen 29 8000 Arhus C DENMARK
Denmark	Denmark	BDO Holding V Statsautoriseret Revisionsaktieselskab	Kystvejen 29 8000 Arhus C DENMARK
Dominican Republic	Dominican Republic	BDO S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Auditoria S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Consulting S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Esenfa S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Impuestos S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA

Dominican Republic	Dominican Republic	BDO Outsourcing S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Recursos Humanos S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dominican Republic	Dominican Republic	BDO Riesgos y Tecnologia S.R.L.	Av Jose Ortega y Gasset 46 esq. Tetelo Vargas (Ensanche Naco) Edificio Profesional Ortega Apartado Postal 2289 Santo Domingo REPUBLICA DOMINICANA
Dutch Caribbean	Curaçao/St Maarten (to include Dutch territories of	BDO B.V.	Castorweg 2 Willemstad Curaçao
Dutch Caribbean	Bonaire	BDO Bonaire BV	Kaya Grandi 11 b Kralendijk Bonaire
Dutch Caribbean	Curaçao	BDO Specialist Advisory Services BV	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Dutch Caribbean	Curaçao	BDO Corporate Finance B.V.	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Dutch Caribbean	Curaçao	BDO Holding B.V.	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Dutch Caribbean	Curaçao	BDO Tax B.V.	Castorweg 2 Willemstad Curaçao, Netherlands Antilles
Dutch Caribbean	St Maarten	BDO Sint Maarten BV	J. Irausquin Boulevard 11c Philipsburg, St Maarten
East Africa	East Africa (Kenya/Tanzania/Uganda/Rwan	BDO East Africa	10 Frere Felix de Valois St Port Louis MAURITIUS
East Africa	Ethiopia	BDO Consulting PLC	Africa Avenue (Bole Road) Tropical Mall (Next to Ramada Hotel), 11th Floor Bole Sub City, Wereda 03, PO Box 14001, Addis Ababa, Ethiopia

East Africa	Kenya	BDO East Africa Advisory Services ltd - Kenya	The Westwood, 9th Floor, Vale Close, Off Ring Road, Westlands, P.O. Box 10032-00100, NAIROBI, KENYA.
East Africa	Tanzania	BDO East Africa Advisory Services ltd - Tanzania	1st Floor, InforTech Place Mwai Kibaki Road PO Box 9912 Dar-Es-Salam TANZANIA
East Africa	Uganda	BDO East Africa Advisory Services ltd - Uganda	Nakawa Business Park Plot3-5 New PortBell Road PO Box 9113 Kampala UGANDA
East Africa	Rwanda	BDO EA Rwanda LTD	Career Center Building, 8th Floor, KG 541st, 6593 Kigali RWANDA
Eastern Caribbean	Antigua & Barbuda/St. Lucia/Dominica /St. Vincent & the Grenadines/Gre	BDO Eastern Caribbean LLC	Kamilah House P.O. Box 637 Rock Farm Anguilla, BWI
Eastern Caribbean	Anguilla, St Kitts & Nevis and Montserrat	BDO LLC	The Maico Headquarters Building, Cosley Road, The Valley, Anguilla B.W.I.
Eastern Caribbean	Antigua & Barbuda	BDO Eastern Caribbean	Cnr Factory Road and Carnival Gardens St Johns Antigua
Eastern Caribbean	St. Lucia, Dominica	BDO	Mercury Court Choc Estate Castries St. Lucia
Eastern Caribbean	St. Vincent & the Grenadines; Grenada	BDO Eastern Caribbean	Kingston Park Financial Services Centre Kingstown St. Vincent
Ecuador	Ecuador	BDO Ecuador Cia. Ltda.	Av. Amazonas N 21 252 y Carrion Edificio Londres Piso 5 Quito ECUADOR

Ecuador	Ecuador	GerEnfoque S.A. (trading name BDO Outsourcing)	Av. Amazonas N 21 252 y Carrion Edificio Londres Piso 5 Quito ECUADOR
Ecuador	Ecuador	M.C. Stern Cia. Ltda. (trading name BDO Consulting)	Av. Amazonas N 21 252 y Carrion Edificio Londres Piso 5 Quito ECUADOR
Ecuador	Ecuador	Tax Advice S.A. (trading name BDO Tax)	Av. Amazonas N 21 252 y Carrion Edificio Londres Piso 5 Quito ECUADOR
Egypt	Egypt	BDO Khaled & Co	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	Egypt	BDO Egypt Consulting Ltd	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
Egypt	Egypt	BDO ESNAD S.A.E.	68, El Merghany Street Heliopolis Cairo EGYPT
Egypt	Egypt	BDO Keys Financial Consulting S.A.E.	1 Wadi El Nil Street Mohandessin Giza Cairo EGYPT
El Salvador	El Salvador	BDO SA	Ave. Olimpica No. 3324, Col. Escalon San Salvador EL SALVADOR
El Salvador	El Salvador	Figueroa Jimenez Consultores SA de CV	Ave. Olimpica No. 3324, Col. Escalon San Salvador EL SALVADOR
El Salvador	El Salvador	Figueroa Jimenez y Asociados	Ave. Olimpica No. 3324, Col. Escalon San Salvador EL SALVADOR
Estonia	Estonia	Aktsiaselts BDO Eesti	Avala, Veskiposti 2, 10138 Tallinn, Estonia
Estonia	Estonia	BDO Estonia Audit &	Avala, Veskiposti 2, 10138 Tallinn, Estonia
Estonia	Estonia	BDO Estonia Payroll & Accounting OÜ	Avala, Veskiposti 2, 10138 Tallinn, Estonia

Fiji	Fiji	BDO Consulting (Fiji) Limited	Level 10, FNPF Place 343 Victoria Parade, Suva FIJI
Finland	Finland	BDO Oy	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
Finland	Finland	BDO Consulting Oy	Teollisuuskatu 21 0510 Helsinki FINLAND
Finland	Finland	BDO Auditor Oy	Vattuniemenranta 2 FIN-00210 Helsinki FINLAND
France	France & French Guiana	BDO France	43-47, Avenue de la Grande Armée, 75116 Paris FRANCE
France	France	BDO Paris Audit & Advisory	113 Avenue de l'Université 75007 Paris FRANCE
France	France	BDO IDF	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	France	BDO Méditerranée	583 Avenue des Bousquets 83390 Cuers FRANCE
France	France	BDO Expertise Sociale & RH	341 Avenue des Bouleaux 78190 Trappes FRANCE
France	France	ELLIPCE	21 Rue des Favorites 75015 Paris FRANCE
France	France	BDO Atlantique	9, rue de La Filandière, CS 10527, 85505 Les Herbiers Cedex FRANCE
France	France	BDO BSO	35-37 Rue de Rome 75008 Paris FRANCE
France	France	BDO Rhone - Alpes	20 Rue Fernand Pelloutier 38130 Echirolles FRANCE
France	France	BDO Real Estate	4 place Sadi Carnot 13002 Marseille FRANCE
France	France	BDO Audit des Activités Sociales	ZA DE COURTABOEUF, 4 ALLEE DE LONDRES, 91140 VILLEJUST
France	France	BDO Advisory S.A.S.	Immeuble le Vivaldi 11/13 Rue René Jacques 92130 Issy Les Moulineaux FRANCE

France	France	BDO Avocats S.A.S.	43-46, Avenue de la Grande Armée 75116 Paris FRANCE
France	France	BDO Fontenay le Comte	12 Boulevard Hoche 85200 Fontenay-le-Comte FRANCE
France	France	BDO France CI	43-47 Avenue de la Grande Armée 75116 Paris FRANCE
France	France	BDO Innovation	7 Allée Alphonse Fillion 44120 Vertou FRANCE
France	France	BDO La Roche sur Yon	Rue Jacques-Yves Cousteau ZA Beaupuy 4 8500 La Roche-sur-Yon FRANCE
France	France	BDO Les Herbiers	Rue de la Filandière 9 Lotissement du Rouet 85500 Les Herbiers FRANCE
France	France	BDO Les Ulis	4 Allée de Londres 91140 Villejust FRANCE
France	France	BDO Nantes	7 Allée Alphonse Fillion BP 22417 44120 Vertou FRANCE
France	France	BDO Rennes	1 Rue Robert Duvivier 35000 Rennes FRANCE
France	France	BDO RH	Bld de la Bataille de Stalingrad 119 Immeuble Central Parc 69100 Villeurbanne FRANCE
France	France	BDO Saint Gilles Croix de Vie	37 Route de la Roche 85800 Saint-Gilles-Croix-de-Vie FRANCE
France	France	BDO Interprofessionnel	43-47, Avenue de la Grande Armée 075116 Paris FRANCE
France	France	BDO FS	7 rue du Parc de Clagny 78000 Versailles FRANCE
France	France	BDO Risques Professionnels	43-47, Avenue de la Grande Armée 75116 Paris - France
France	France	BDO Strategie et Performance	7 Allée Alphonse Fillion 44120 Vertou France
France	France	BDO Paris Entreprise	43-47, Avenue de la Grande Armée 75116 Paris - France
France	France	BDO Paris Expertise Comptable Nationale	43-47, Avenue de la Grande Armée 75116 Paris - France

France	France	BDO Lyon Audit	43-47, Avenue de la Grande Armée 75116 Paris - France
France	France	BDO Versailles Révision & Conseil	7, Rue du Parc de Clagny 78000 Versailles France
France	France	BDO Paris Audit PME	43-47, Avenue de la Grande Armée 75116 Paris - France
France	France	BDO Albertville	6 Rue Léontine Vilbert 73200 Albertville France
France	France	BDO Cash Management	Rue Ampère 01100 Oyonnax France
France	French Guiana	BDO Guyane Antilles	22 Rue du Docteur Etienne Gippet 97300 CAYENNE FRENCH GUIANA
Francophone West Africa	Ivory Coast/Niger/Togo	BDO SA	Rue des Jardins, Deux-Plateaux Abidjan 01 BP 8245, Abidjan 01 Ivory Coast
Francophone West Africa	Togo	BDO Togo Sarl	Street 285, AGBALEPEDOGAN-GTA 329 LAVANDIER Building - 3rd Floor Lomé 01 Togo
French Polynesia	French Polynesia/New Caledonia and Wallis & Futuna	BDO - Fiduciaire Tahitienne d'expertise comptable (BDO - FITEC)	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	French Polynesia	BDO - Société d'application et d'études informatiques (BDO - SAE)	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	French Polynesia	BDO Conseil Tahiti	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	French Polynesia	Société civile professionnelle de commissaires aux comptes Gosse-Parion-Changues-Menard-Albert	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA

French Polynesia	French Polynesia	Société de révision et d'expertise comptable (SOREC)	Immeuble ATEIVI Rue Mgr Tepano JAUSSEN B.P. 608 - 98713 Papeete Tahiti FRENCH POLYNESIA
French Polynesia	New Caledonia and Wallis & Futuna	BDO NC	Centre Sud, 1 bis Rue Berthelot Doniambo, 98800 Noumea New Caledonia
French Polynesia	New Caledonia and Wallis & Futuna	BDO - Comptabilité Gestion du Pacifique SARL (BDO - CGP)	32 Avenue de general Gallieni BP 1653 Noumea cedex New Caledonia
Georgia	Georgia	BDO Georgia LLC	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	Georgia	BDO Audit LLC (former VMF BDO LLC)	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	Georgia	BDO Legal LLC	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	Georgia	BDO Consulting LLC (former BDO Academy Ltd)	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	Georgia	BDO HR & Payroll Ltd	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Georgia	Georgia	BDO Startup Fund LLC	42 Kazbegi Ave. 0177 Tbilisi GEORGIA
Germany	Germany	BDO AG Wirtschaftsprüfungsgesellschaft	Fuhlentwiete 12 20355 Hamburg GERMANY
Germany	Germany	BDO Arbicon GmbH & Co. KG (Now BDO Oldenburg GmbH & Co KG Wirtschaftsprüfungsgesellschaft)	Molestrase 3 26122 Oldenburg GERMANY
Germany	Germany	BDO DPI AG	Hauptstrasse 1 D 26789 Leer Germany
Germany	Germany	Dr. Daiber & Partner Stuttgart mbB Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft (to be restructured and	Eichwiesenring 11 70567 Stuttgart GERMANY

Germany	Germany	HLB Dr. Daiber GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	Eichwiesenring 11 70567 Stuttgart GERMANY
Germany	Germany	BDO Digital GmbH (formerly BDO IT GmbH. Effective 01.08.2019)	Fuhlentwiete 12 20355 Hamburg GERMANY
Germany	Germany	BDO Restructuring GmbH	Max-Keith-Straße 66, 45136 Essen Germany
Germany	Germany	BDO DPI Mentoring GmbH & Co. KG	Hauptstraße 1 26789 Leer GERMANY
Germany	Germany	BDO DPI Verwaltungs GmbH	Hauptstraße 1 26789 Leer GERMANY
Germany	Germany	BDO Concunia GmbH Wirtschaftsprüfungsgesellschaft	Scharnhorststraße 2 48151 Münster GERMANY
Germany	Germany	BDO Recovery & Capital Advisors GmbH Wirtschaftsprüfungsgesellschaft	Fuhlentwiete 12 20355 Hamburg GERMANY
Gibraltar	Gibraltar	BDO Limited	Regal House Queensway Gibraltar GIBRALTAR
Greece	Greece	BDO CERTIFIED PUBLIC ACCOUNTANTS S.A.	449, Mesogion Avenue 153 53, Agia Paraskevi Athens GREECE
Greece	Greece	BDO Services S.A.	449, Mesogion Avenue 153 53, Agia Paraskevi Athens GREECE
Guatemala	Guatemala	BDO Auditores y Consultores SA	12 Calle 2-04, Zona 9 Edificio Plaza del Sol Nivel 4 Oficina 413 Ciudad de Guatemala Guatemala City GUATEMALA
Guernsey	Guernsey	BDO Limited	Martello Court Admiral Park GY1 3HB St Peter Port GUERNSEY

Guernsey	Guernsey	BDO Cerberus Regulatory Consulting Limited	Place du Pré Rue du Pré St Peter Port Guernsey GY1 3LL
Hungary	Hungary	BDO Magyarország Vagyonkezelő és Szolgáltató Kft. (BDO Hungary Management and Services Ltd.)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország Könyvelő és Bérszámfejtő Kft. (BDO Hungary Accounting and Payroll Ltd.)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország Könyvvizsgáló Kft. (BDO Hungary Audit Ltd)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország Hotel és Ingatlan Szolgáltató Kft (BDO Hungary Hotel and Real Estate Services Ltd)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország IT Megoldások Kft. (BDO Hungary IT Solutions Ltd)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország Corporate Finance Kft. (BDO Hungary Corporate Finance Ltd.)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország HR Személyzeti Tanácsadó Kft. (BDO Hungary HR Personnel Consulting Ltd.)	Köer utca 2/A.building C 1103-Budapest HUNGARY
Hungary	Hungary	BDO Magyarország Stratégiai Üzletfejlesztési Tanácsadó Kft. (BDO Hungary Strategic Business Development)	HU-1103 Budapest, Köer u. 2/A. C.ép. Hungary
Hungary	Hungary	BDO Legal Jókay & Társai ügyvédi iroda	1126 Budapest, Németsölgyi út 18. 1. em. 7. Adoszam HUNGARY

Hungary	Hungary	BDO Magyarország Adótanácsadó Kft. (BDO Hungary Tax Advisory Ltd.)	
India	India/Bangladesh/Nepal	BDO India LLP	North-West Wing, Level 9, The Ruby, Senapati Bapat Marg, Dadar (W), Mumbai - 400028
India	India	MSKB & Associates LLP	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	India	BDO Consulting Pvt. Ltd.	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	India	BDO Restructuring Advisory LLP	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	India	MSKA & Associates	601, Floor - 6, Raheja Titanium, Western Express Highway, Geetanjali Railway Colony, Ram Nagar, Goregaon (East), Mumbai - 400063 India
India	India	BDO Valuation Advisory LLP	The Ruby, Level 9, North West Wing, Senapati Bapat Marg Dadar (West), Mumbai 400 028 INDIA
India	India	R. K. Kumar & Co (to be renamed MSKC & Associates)	Second Floor, Congress Building 573 Anna Salai, Mount Road, Chennai 600 006 India
Indonesia	Indonesia	PT BDO Manajemen Indonesia	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Indonesia	PT BDO Konsultan Indonesia	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA

Indonesia	Indonesia	PT BDO Bisnis Solusi	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Indonesia	Kantor Jasa Penilai Publik Wawat, Jatmika & Rekan (Valuer & Appraisal)	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Indonesia	Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang Dan Rekan	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Indonesia	PT BDO Konsultan Keuangan Indonesia	Prudential Tower Jl. Jenderal Sudirman Kav 79 12910 Jakarta INDONESIA
Indonesia	Indonesia	PT BDO Bina Sewaka Dharma (PT BBSD)	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Indonesia	Indonesia	PT BDO Insan Dinamis Indonesia (PT BIDI)	Prudential Tower 16th Floor Jl. Jenderal Sudirman Kav 79 Jakarta Selatan, 12910 INDONESIA
Ireland	Ireland	BDO	Beaux Lane House Mercer Street Lower Dublin 2 IRELAND
Israel	Israel	BDO Israel	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	Israel	Joint Venture - i.e. no individual legal entity, under the brand name "BDO Sheng"	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	Israel	Ziv Haft Consulting and Management Ltd.	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	Israel	Ziv Haft IZI Ltd.	Amot Bituah House Bld B 46-48 Derech Menahem Begin 66184 Tel Aviv ISRAEL
Israel	West Bank, Gaza and East Jerusalem	BDO Accounting, Audit & Tax Services P.T.S.	Al-Irsal Street Al-Araj Bld. 3rd Floor Ramallah Palestine

Italy	Italy/San Marino	BDO Italia S.p.A.	Viale Abruzzi n 94 20131 Milan ITALY
Italy	Italy	BDO Tax S.r.l. STP	Viale Abruzzi n 94 20131 Milan ITALY
Italy	Italy	BDO Law S.R.L. STA	Viale Abruzzi n 94 20131 Milan ITALY
Jamaica	Jamaica	BDO	26 Beechwood Avenue Kingston 5 JAMAICA
Japan	JAPAN	BDO Japan Limited	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	Japan	BDO Advisory KK	STEC Bldg., 14th Floor 1-24-1 Nishi Shinjuku Shinjuku-ku Tokyo 160-0023 JAPAN
Japan	Japan	BDO Human Resource Consulting Inc.	STEC Bldg., 14th Floor, 1-24-1, Nishi Shinjuku, Shinjuku-ku, Tokyo 160-0023 JAPAN
Japan	Japan	BDO Sanyu & Co.	STEC Bldg 15th Floor 1-24-1 Nishi-Shinjuku Shinjuku-ku 160-0023 Tokyo JAPAN
Japan	Japan	BDO Tax Co.	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	Japan	BDO Outsourcing KK	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Japan	Japan	BDO Social Insurance & Labor Consulting Co	STEC Bldg., 14th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan

Japan	Japan	BDO Certified Administrative Procedures Legal Specialists Co	STEC Bldg., 10th Floor, 1-24-1 Nishi-shinjuku Shinjuku-ku, Tokyo 160-0023 Japan
Jersey	Jersey	BDO Group Limited	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	Jersey	BDO Limited	Windward House La Route de la Libération JE 1 BG St Helier JERSEY
Jersey	Jersey	BDO Greenlight Limited	17 Esplanade, St Helier, Jersey JE2 3QA
Jersey	Jersey	BDO Sator Fidelis Limited	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jersey	Jersey	BDO Sator Regulatory Consulting Limited	First Floor, Windward House, La Route de la Liberation, St Helier, Jersey JE1 1BG
Jordan	Jordan / Iraq	BDO Audit (legal name as of 1 June 2015: Samman & Co - Registration number 299)	256 King Abdullah II Street P.O. Box 922564 Amman, 11192 JORDAN
Jordan	Jordan	BDO Consulting (legal name: Samman and Co - Registration number 81894)	256 King Abdullah II Street P.O. Box 922564 Amman, 11192 JORDAN
Kazakhstan	Kazakhstan	BDO Qazaqstan LLP	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Kazakhstan	BDO Digital Qazaqstan LLP	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Kazakhstan	BDO Outsourcing Qazaqstan LLP	A15A0E2, 23 Bukhar Zhyrau Boulevard, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Kazakhstan	BDO Tax and Advisory Qazaqstan LLP	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan
Kazakhstan	Kazakhstan	Training Center of BDO Qazaqstan LLP	A15H4E3, ap. 2, 6 Gabdullin street, Bostandyk district, Almaty, Kazakhstan

Korea	Korea	BDO Sunghyun LLC	10F Samwon Tower, 124 Teheran-ro Gangnam-Gu Seoul, Korea 06234
Kuwait	Kuwait	BDO Al Nisf & Partners	Al Jawhara Tower, 6th Floor Khaled Ben Al-Waleed Street, Sharq KUWAIT
Latvia	Latvia	AS BDO Latvia	Kalku 15-3b Riga, LV-1050 LATVIA
Latvia	Latvia	BDO Assurance, LLC	Kalku 15-3b Riga, LV-1050 LATVIA
Lebanon	Lebanon	Semaan, Gholam & Co	Gholam Building Sioufi Street, Ashrafieh Beirut LEBANON
Lebanon	Lebanon	BDO, Semaan, Gholam & Co	Gholam Building Sioufi Street Achrafieh P.O.Box: 11-558 Beirut LEBANON
Liechtenstein	Liechtenstein	BDO (Liechtenstein) AG	Felbaweg 10 9494 Schaan LIECHTENSTEIN
Liechtenstein	Liechtenstein	PFI Holding	Felbaweg 10 9494 Schaan LIECHTENSTEIN
Liechtenstein	Liechtenstein	PFI Holding WP	Felbaweg 10 9494 Schaan LIECHTENSTEIN
Lithuania	Lithuania	BDO Auditas ir Apskaita, UAB	K. Barsausko str. 66 Kaunas LT-51436 Lithuania
Luxembourg	Luxembourg	BDO Tax and Accounting	Le Dôme* Espace Pétrusse 2, Avenue Charles de Gaulle 1653 Luxembourg LUXEMBOURG

Luxembourg	Luxembourg	BDO Audit	Le Dôme' Espace Pétrusse 2, Avenue Charles de Gaulle 1653 Luxembourg LUXEMBOURG
Malaysia	Malaysia/Cambodia/Myanmar/Brunei Darussalam/Laos	BDO PLT	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	Brunei Darussalam	BDO Chartered Accountants	Unit 10, 1st Floor, Bangunan Hasbullah 1, Simpang 137, KM4, Jalan Gadong, BE3919, Brunei Darussalam
Malaysia	Brunei Darussalam	BDO Consulting (B) SDN BHD	C/O Room 308B 3rd Floor, Wisma Jaya Jalan Pemancha, Bandar Seri Begawan BS8811, Negara Brunei Darussalam
Malaysia	Brunei Darussalam	BDO Tax Services (Brunei)	Block C, Unit 3, Ground Floor, Lot 8981-8982 Kg Pandan, Jalam Kerma Negara KA 1931, Belait, BRUNEI DARUSSALAM
Malaysia	Cambodia	BDO (Cambodia) Ltd	No 45 Suramarit Boulevard Sangkat Chaktomuth Khan Daun Penh Phnom Penh CAMBODIA
Malaysia	Laos	BDO (Laos) Co., Ltd	No. 096, Simuang Village, Unit 08, Sisattanak District Vientiane Capital, LAO PDR
Malaysia	Malaysia	BDO Capital Consultants SDN BHD	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	Malaysia	BDO Consulting SDN BHD	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA

Malaysia	Malaysia	BDO Governance Advisory SDN BHD	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	Malaysia	BDO Corporate Services SDN BHD	Level 8 BDO @ Menara CenTARa 360 Jalan Tuanku Abdul Rahman 50100 Kuala Lumpur Malaysia
Malaysia	Malaysia	BDO Tax Services SDN BHD	12th Floor Menara Uni. Asia 1008 Jalan Sultan Ismail 50250 Kuala Lumpur MALAYSIA
Malaysia	Myanmar	BDO Consulting (Myanmar) Co., Ltd.	Malaysia/Cambodia/Myanma /Brunei Darussalam/Laos
Malta	Malta	BDO Malta CPAs	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	Malta	BDO Consult Limited	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	Malta	BDO Services Limited	Tower Gate Place Tal-Qroqq Street MSD 1703 Msida MALTA
Malta	Malta	BDO Fintech Advisory Limited	Triq It-Torri, MSIDA MSD1824 MALTA
Malta	Malta	BDO Technology Advisory Limited	Triq It-Torri, MSIDA MSD1824 MALTA
Mauritius	Mauritius/Seychelles/Comoros/Madagascar	BDO & Co	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	Mauritius	BDO Financial Services Ltd	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	Mauritius	BDO Solutions Ltd	10 Frère Félix de Valois St Port Louis MAURITIUS

Mauritius	Mauritius	BDO IT Consulting Ltd	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	Mauritius	BDO & Co Ltd	10 Frère Félix de Valois St Port Louis MAURITIUS
Mauritius	Seychelles	BDO Associates (Seychelles)	The Creole Spirit PO Box 18 Quincy Street Vitoria SEYCHELLES
Mexico	Mexico	Castillo Miranda y Compañía, S.C.	Paseo de la Reforma 505-31, Colonia Cuauhtemoc, Delegacion Cuauhtemoc, 06500 Mexico, D.F. MEXICO
Mexico	Mexico	Administrative Human Capital Services México,	Lago Alberto 442- 403 Suite 600 , Col Anahuac II, Ciudad de México
Mexico	Mexico	F&A Consultoría de Negocios México SA de CV	Lago Alberto 442- 403 Suite 600 , Col Anahuac II, Ciudad de México
Mongolia	Mongolia	BDO Consulting LLC	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
Mongolia	Mongolia	BDO Audit LLC	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
Mongolia	Mongolia	BDO Tax LLC	4th Floor, Suite 403, Unity Centre Oyutny gudamj-44, 8th Khoroo, Sukhbaatar District Ulaanbaatar 14210 MONGOLIA
Morocco	Morocco	BDO Sarl	Rue Mustapha Al Maani 432 20 000 Casablanca MOROCCO
Morocco	Morocco	BDO Advisory Sarl	119 BD Abdelmoumen # 40, 5th Floor. 20360 Casablanca
Morocco	Morocco	BDO Tax Sarl	119 BD Abdelmoumen # 29, 4th Floor. 20360 Casablanca

Mozambique	Mozambique	BDO, Lda	Av. 25 de Setembro 1230 3 Bloco, 5 Caixa Postal 4200, Maputo MOZAMBIQUE
Namibia	Namibia	BDO	61 Bismarck Street Windhoek NAMIBIA
Netherlands	Netherlands	BDO Holding B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Accountants & Belastingadviseurs B.V.	
Netherlands	Netherlands	BDO Audit & Assurance B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Consultants B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Corporate Finance B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Interim & Recruitment B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Investigations B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Legal B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Online Services B.V.	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO A&B Groep BV	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS

Netherlands	Netherlands	BDO Consultancy Groep BV	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO Facility Services BV	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
Netherlands	Netherlands	BDO IT Consultants BV	Dr. Holtropaan 23 5652 XR Eindhoven THE NETHERLANDS
New Zealand	New Zealand	BDO New Zealand Limited	Levels 6, 7 & 8 120 Albert Street Auckland NEW ZEALAND
New Zealand	New Zealand	BDO Auckland	120 Albert Street Level 8 Auckland City NEW ZEALAND
New Zealand	New Zealand	BDO Hawke's Bay	86 Station Street Napier NEW ZEALAND
New Zealand	New Zealand	BDO Hawke's Bay Ltd	86 Station Street Napier NEW ZEALAND
New Zealand	New Zealand	BDO Central (NI) Services Ltd	86 Station Street Napier NEW ZEALAND
New Zealand	New Zealand	BDO Christchurch	148 Victoria Street Level 6 Christchurch NEW ZEALAND
New Zealand	New Zealand	BDO Christchurch Ltd	148 Victoria Street Level 6 Christchurch NEW ZEALAND
New Zealand	New Zealand	BDO Gisborne	1 Peel Street Gisborne NEW ZEALAND

New Zealand	New Zealand	BDO Gisborne Ltd	1 Peel Street Gisborne NEW ZEALAND
New Zealand	New Zealand	BDO Information Systems (New Zealand) Ltd	120 Albert Street Level 8 Auckland City NEW ZEALAND
New Zealand	New Zealand	BDO Invercargill	123 Spey Street Invercargill NEW ZEALAND
New Zealand	New Zealand	BDO Invercargill Ltd	123 Spey Street Invercargill NEW ZEALAND
New Zealand	New Zealand	BDO Rotorua	1130 Pukaki Street Rotorua NEW ZEALAND
New Zealand	New Zealand	BDO Rotorua Ltd	1130 Pukaki Street Rotorua NEW ZEALAND
New Zealand	New Zealand	BDO Taranaki	10 Young Street New Plymouth NEW ZEALAND
New Zealand	New Zealand	BDO Taranaki Ltd	10 Young Street New Plymouth NEW ZEALAND
New Zealand	New Zealand	BDO Tauranga Ltd	96 Cameron Road Tauranga NEW ZEALAND
New Zealand	New Zealand	BDO Wellington Ltd	50 Customhouse Quay Level 1, Tower Bldg Wellington NEW ZEALAND
New Zealand	New Zealand	BDO Wellington	50 Customhouse Quay Level 1, Tower Bldg Wellington NEW ZEALAND

New Zealand	New Zealand	BDO Tauranga	BDO Building 96 Cameron Road PO Box 800, Tauranga NEW ZEALAND
New Zealand	New Zealand	BDO Northland	49 John Street Whangarei 0110 NEW ZEALAND
New Zealand	New Zealand	BDO Northland Ltd	49 John Street Whangarei 0110 NEW ZEALAND
New Zealand	New Zealand	BDO Wellington Audit Limited	LEVEL 1, 50 CUSTOMHOUSE QUAY, WELLINGTON 6011 NEW ZEALAND
New Zealand	New Zealand	BDO IS Christchurch Limited	Physical: 287-293 Durham Street North, Christchurch Central, Christchurch 8013 Postal: PO Box 246, Christchurch 8140
New Zealand	New Zealand	BDO Manawatu	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	New Zealand	BDO Manawatu Limited	32 Amesbury Street Palmerston North 4410 New Zealand
New Zealand	New Zealand	BDO Marlborough Ltd	65 Seymour Street Blenheim New Zealand
Nigeria	Nigeria	BDO Professional Services	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Nigeria	Nigeria	BDO Management Consulting Limited	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA
Nigeria	Nigeria	Tinubu Associates Unlimited	Adol House 15, IPM Road Central Business District Alausa, Ikeja Lagos NIGERIA

Norway	Norway/Iceland	BDO AS	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Norway	Iceland	BDO ehf. (Iceland)	Kollunarklettsvegur 1 104 Reykjavik ICELAND
Norway	Norway	BDO Accounting AS	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Norway	Norway	BDO Advokater AS	Munkedamsveien 45 Vika Atrium N-0250 Oslo NORWAY
Pakistan	Pakistan, Afghanistan	BDO Ebrahim & Co	2/F, Block C Lakson Square Building No. 1 Sarwar Shaheed Road 74200 Karachi PAKISTAN
Pakistan	Pakistan	BDO Ebrahim Consulting (Private) Limited	2nd Floor, Block C, Lakson Square Building No. 1 Sarwar Shaheed Road Karachi - 74200 PAKISTAN
Panama	Panama, Honduras, Nicaragua, Belize	BDO Audit, S.A.	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	Panama	BDO Legal	F&F Tower, 50th Street, 30th Floor, Panama City
Panama	Belize and Turks & Caicos	BDO Belize LLP	35 <sup>a</sup> Regent Street PO Box 756 Belize City BELIZE
Panama	Honduras	BDO, S. de R.L.	Honduras Business Center, 8o nivel Centro Commercial Novacentro Parque Commercial Los Próceres Tegucigalpa, M.D.C. Honduras, C.A.

Panama	Nicaragua	BDO Nicaragua SA	Tower Park Plaza, second floor, Managua NICARAGUA
Panama	Panama	BDO Advisory S.A. (former BDO Outsourcing SA)	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	Panama	BDO Tax SA	Urbanización Los Angeles Calle El Paical NJ 32 Panama City REPUBLIC OF PANAMA
Panama	Panama	BDO Central America SA	F&F Tower, Piso 30, Calle 50, PANAMA
Papua New Guinea	Papua New Guinea	BDO	PO Box 569 Port Moresby PAPUA NEW GUINEA
Paraguay	Paraguay	BDO Auditores Consultores	Humaitá 145 Edificio Planeta I 9º Piso Asunción PARAGUAY
Paraguay	Paraguay	BDO Impuestos	Humaita 145, 9e Piso Edificio Planeta I 1245 Asuncion PARAGUAY
Paraguay	Paraguay	BDO Consulting	Humaita 145, 9e Piso Edificio Planeta I 1245 Asuncion PARAGUAY
Peru	Peru	BDO Peru SAC	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU
Peru	Peru	Pierrend Gómez & Asociados S. Civil de R.L.	Av. Camino Real 456 Torre Real Piso 5 San Isidro - Lima 27 PERU

Peru	Peru	BDO Consulting SAC	Av. Antonio Miroquesada 425 Urb. San Felipe Piso 10 Magdalena del Mar - Lima 17 PERU
Peru	Peru	BDO Consultores Tributarios y Legales S.A.	Av. Andres Reyes 420 Piso 11 San Isidro - Lima 27 PERU
Peru	Peru	BDO Outsourcing SAC	Av. Camino Real 456 Torre Real Piso 12 San Isidro - Lima 27 PERU
Philippines	Philippines	BDO Roxas Cruz Tangle and Co	7th Floor Multinational Bancorporation Centre 6805 Ayala Avenue Makati City, Manila PHILIPPINES
Poland	Poland	BDO Spółka z Ograniczoną Odpowiedzialnością Sp.k. (Formerly known as BDO Sp. z o.o.)	ul. Postępu 12 02-676 Warsaw POLAND
Poland	Poland	BDO Legal Latala i Wspolnicy sp.k.	Ul. Morawskiego 5, VII p. 30-102 Krakow Poland
Portugal	Portugal/Angola /Cape Verde	BDO & Associados, SROC, Lda	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	Angola	BDO Auditoria, Consultoria e Formação Lda (Angola)	Rua da Cafaco, 1 - 2 <sup>o</sup> Luanda ANGOLA
Portugal	Portugal	BDO II Advisory, SA	Rua Marcelino Sá Pires 14-4, Sala 43 4700-924 Braga PORTUGAL
Portugal	Portugal	BDO Consulting Lda	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL
Portugal	Portugal	BDO Outsourcing, Serviços de Contabilidade e Organização Lda	Avenida da Republica 50 10th Floor 1069-211 Lisbon PORTUGAL

Reunion Island	Reunion Island & Mayotte	Conseil & Audit Developpment SA	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Reunion Island	Mayotte	HDM Conseil & Audit Mayotte SARL	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Reunion Island	Reunion Island	Cabinet Isautier & Riviere Experts Comptables SAS	29 rue Archambaud 97410 Saint Pierre
Reunion Island	Reunion Island	Conseil & Audit OI HDM SARL	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Reunion Island	Reunion Island	Conseil & Audit Paie Ressources Humaines SARL	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Reunion Island	Reunion Island	BDO Reunion Audit SARL	29 Rue Augustin Archambaud. BP 209. 97455 Saint Pierre
Reunion Island	Reunion Island	HDM SAS	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Reunion Island	Reunion Island	Conseil & Audit HDM SA	29 Rue Gabriel de Kerueguen, BP 40153, 97492 Sainte Clotilde Cedex
Romania	Romania/Moldova	BDO Audit SRL	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	Moldova	BDO Audit & Consulting SRL	MD-2004, 202/B Stefan Cel Mare Blvd Chisinau REPUBLIC OF MOLDOVA
Romania	Moldova	BDO Advisory SRL	45B Al. Puskin street 5th floor Chisinau, MD - 2005 Moldova
Romania	Romania	BDO Business Advisory SRL	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	Romania	BDO Business Restructuring SPRL	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	Romania	BDO Tax SRL	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA

Romania	Romania	BDO Outsourcing Services SRL	Victory Business Center 24 Invingatorilor Street Bucharest 3 030922 ROMANIA
Romania	Romania	BDO Auditors & Accountants SRL	14-16 Cale a Dorobantilor Cluj ROMANIA
Romania	Romania	BDO Auditors and Business Advisors SRL	2 Martin Luther St, 3rd floor, Timisoara, Timis County, ROMANIA
Romania	Romania	BDO Support Services SRL	Victory Business Center, 24 Invingatorilor Street, 030922 Bucharest 3 ROMANIA
Romania	Romania	Tudor, Andrei si Asociatii	24 Invingatorilor Street Bucharest 3, 030922 ROMANIA
Samoa	Samoa	Betham & Co	Betham & Co house Corner Vaitele Street and Togafua Road Samoa
Saudi Arabia	Saudi Arabia	Dr. Mohamed Al-Amri & Co.	King Abdullah Rd. E. Right Off. Exit 10 11492 Riyadh  SAUDI ARABIA
Serbia	Serbia/Macedonia/Montenegro/Republic of Srpska (Bosnia and	BDO d.o.o.	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Serbia	Macedonia	BDO d.o.o. Skopje	ul. 11 Oktomvri 86/1-1 1000 Skopje REPUBLIC OF MACEDONIA
Serbia	Montenegro	BDO d.o.o.	Novi Grad 1-2 Zgrada Sajo, ulaz II Stan 54 81000 Podgorica REPUBLIC OF MONTENEGRO

Serbia	Republic of Srpska (Bosnia and	BDO d.o.o. Banja Luka	Jevrejska 24, 78000 Banja Luka, Republic of Srpska
Serbia	Serbia/ Macedonia/ Montenegro/ Bosnia and Herzegovina	BDO Business Advisory d.o.o.	Knez Mihailova 10 3rd Floor 11000 Belgrade SERBIA
Sierra Leone	Sierra Leone	BDO	Regent House, PO Box 575 12 Wilberforce Street Freetown SIERRA LEONE
Singapore	Singapore	BDO LLP	21 Merchant Road, 05-01, Singapore 058267 SINGAPORE
Singapore	Singapore	BDO Advisory Pte Ltd	21 Merchant Road, 05-01, Singapore 058267 SINGAPORE
Singapore	Singapore	BDO Consultants Pte Ltd	21 Merchant Road, 05-01, Singapore 058267 SINGAPORE
Singapore	Singapore	BDO Tax Advisory Pte Ltd	21 Merchant Road, 05-01, Singapore 058267 SINGAPORE
Singapore	Singapore	BDO Corporate Services Pte Ltd	21 Merchant Road, 05-01, Singapore 058267 SINGAPORE
Slovak Republic	Slovak Republic	BDO spol s.r.o.	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	Slovak Republic	BDO Audit, spol. s r.o.	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	Slovak Republic	BDO Tax, k. s.	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	Slovak Republic	BDO Services spol s.r.o.	Eurovea - Central 3 Pribinova 10 811 09 Bratislava Slovak Republic
Slovak Republic	Slovak Republic	BDO Legal s.r.o.	Mostova 2, 811 02 Bratislava
Slovenia	Slovenia	BDO Revizija d.o.o.	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA

Slovenia	Slovenia	BDO Svetovanje d.o.o.	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
Slovenia	Slovenia	BDO Business Solutions Ltd.	Cesta v Mestni log 1 1000 Ljubljana SLOVENIA
South Africa	South Africa/Botswana	BDO South Africa Inc.	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	Botswana	BDO Consulting (Pty) Ltd (Botswana)	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
South Africa	Botswana	BDO House (Pty) Ltd (Botswana)	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
South Africa	Botswana	BDO (Botswana)	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
South Africa	Botswana	BDO Services (Pty) Ltd (Botswana)	28 Kgale Mews Gaborone International Finance Park Gaborone BOTSWANA
South Africa	South Africa	BDO Advisory Services (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA

South Africa	South Africa	BDO Business Services (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	BDO South Africa Services (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	Statucor (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	BDO Corporate Finance (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	BDO Employee Benefits (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	BDO Healthcare (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
South Africa	South Africa	BDO Tax Services (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA

South Africa	South Africa	BDO Wealth Advisors (Pty) Limited	22 Wellington Road Parktown 2193 Private Bag X60500 Houghton 2041 Johannesburg SOUTH AFRICA
Spain	Spain/Andorra	BDO Auditores S.L.P.	Rafael Calvo 18 1st Floor 28010 Madrid SPAIN
Spain	Spain	BDO Abogados y Asesores Tributarios, S.L.P.	Rafael Calvo 18 1st Floor 28010 Madrid SPAIN
Spain	Spain	BDO Finanzas Corporativas S.L.	Rafael Calvo 18 1st Floor 28010 Madrid SPAIN
Sri Lanka	Sri Lanka & The Maldives	BDO Partners	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	Sri Lanka	BDO Consulting (PVT) LTD	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Sri Lanka	Sri Lanka	BDO Secretaries (PVT) LTD	65/2, Sir Chittampalam A Gardiner Mawatha Colombo 2 SRI LANKA
Suriname	Suriname	BDO Suriname	Kerkplein 11-12 Paramaribo SURINAME
Suriname	Suriname	BDO Assurance N.V.	Kerkplein 11-12 Paramaribo SURINAME
Suriname	Suriname	BDO Business Advisory N.V.	Kerkplein 11-12 Paramaribo SURINAME

Suriname	Suriname	BDO Tax Advisory N.V.	Kerkplein 11-12 Paramaribo SURINAME
Sweden	Sweden	BDO AB	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	Sweden	BDO Göteborg AB	Första Langgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	Sweden	BDO Göteborg KB	Första Langgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	Sweden	BDO Mälardalen AB	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	Sweden	BDO Norr Intressenter AB (old names BDO Malmö AB; older name was BDO Revision AB)	Karlavägen 100 Box 24 193 104 51 Stockholm SWEDEN
Sweden	Sweden	BDO Stockholm AB	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	Sweden	BDO Sweden AB	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	Sweden	BDO Syd AB	Hälsovägen 47 254 42 Helsingborg SWEDEN
Sweden	Sweden	BDO Syd KB	Hälsovägen 47 254 42 Helsingborg SWEDEN

Sweden	Sweden	BDO Göteborg Intressenter AB (old name Första Långgatarens revisionsaktiebolag)	Första Långgatan 26 Box 31094 400 32 Göteborg SWEDEN
Sweden	Sweden	BDO Mälardalen Intressenter AB	Sveavägen 53 Box 6343 102 35 Stockholm Sweden
Sweden	Sweden	BDO Syd Intressenter AB	Hälsövägen 47 254 42 Helsingborg SWEDEN
Sweden	Sweden	BDO Norr AB	Västra Norrlandsgatan 7 903 27 Umeå SWEDEN
Switzerland	Switzerland	BDO Ltd/AG/SA	Fabrikstrasse 50 8005 Zurich SWITZERLAND
Thailand	Thailand	BDO Advisory Services Company Limited	Level 20, Metropolis, Suite 128 725 Sukhumvit Road Wattana Bangkok 10110 Thailand
Thailand	Thailand	BDO Audit Company Limited	109/110 M.2 Mooban Ratirom 2 Krung Nont Chongthansom Road Maha Sawat Bang Kruai Nonthaburi 11130 Thailand
Thailand	Thailand	BDO Holding Company Limited	Suite 128, Level 20, Metropolis Building, 725 Sukhumvit Road, Bangkok 10110, Thailand
Thailand	Thailand	BDO Business Services Company Limited	Level 2, Summer Point Building 7 Sukhumvit 69 Road, Prakanong Nua Wattana Bangkok 10110 Thailand
Trinidad & Tobago	Trinidad and Tobago/Guyana	BDO	7A Warner Street Port-of-Spain TRINIDAD & TOBAGO
Trinidad & Tobago	Trinidad and Tobago	BDO Trinity Limited	7A Warner Street Port-of-Spain TRINIDAD & TOBAGO
Trinidad & Tobago	Trinidad and Tobago	BDO Forensic Accounting Limited	7 A Warner Street Port-Of-Spain TRINIDAD & TOBAGO

Trinidad & Tobago	Trinidad and Tobago	BDO Financial Advisory Limited	6 Francis Lau Street Woodbrook Port-of-Spain Trinidad & Tobago
Trinidad & Tobago	Guyana	BDO Professional Services Inc.	127 Quamina Street South Cummingsburg, Georgetown Guyana
Trinidad & Tobago	Guyana	BDO, Chartered Accountants	127 Quamina Street South Cummingsburg, Georgetown Guyana
Tunisia	Tunisia	BDO Tunisie	La Tour BDO International City Center 3 Centre Urbain Nord 1082 Tunis Mahrajene TUNISIA
Tunisia	Tunisia	BDO Consulting	Centre Urbain Nord Immeuble "Ennour Building" 3ème étage 1082 Tunis Mahrajene TUNISIA
Turkey	Turkey/Turkmenistan	BDO Denet Bağımsız Denetim ve Danışmanlık A.Ş.	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	Turkey	BDO Yayıncılık A.S. (BDO Publications Inc.)	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY
Turkey	Turkey	BDO Turizm Danışmanlığı A.S. (BDO Tourism Consultancy Inc.)	Ortaköy Mah. Işık Sokak Bahar APT. No:4 D:1 Beşiktaş / İstanbul TURKEY
Turkey	Turkey	BDO Serbest Muhasebeci Mali Müşavirlik AS (BDO Independent Accountancy and Financial Consultancy)	Eski Büyükdere Cad. No: 14 Park Plaza K: 4 34398 Maslak/İSTANBUL
Turkey	Turkey	Denet Yeminli Mali Müşavirlik Anonim Şirket (Denet Sworn Fiscal Advisory Joint Stock Company) (name changed from Denet Yönetim Danışmanlığı Yeminli Mali	Eski Büyükdere Cad. No:14 Park Plaza K:4 Maslak / İstanbul TURKEY

Turkey	Turkmenistan	Denet Barlag Maslahat Kapalı Tip Anonim Ortaklığı (Denet Auditing Consulting Closed Type Joint Stock	2060 Street (Ostrovskiy) 23 Ashgabat 744020 TURKMENISTAN
Turkey	Turkey	BDO İzmir Yeminli Mali Müşavirlik Anonim Şirketi	Adalet Mah. Şehit Polis Fethi Sekin Cad. No:4 İç Kapı No: 143 Bayraklı/İZMİR Turkey
Ukraine	Ukraine	BDO LLC	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
Ukraine	Ukraine	BDO Consulting LLC	4, Serova St., 49000 Dniepropetrovsk UKRAINE
Ukraine	Ukraine	BDO Corporate Finance LLC	201-203, Kharkovsky Highway 10th Floor 02121 Kiev UKRAINE
United Arab Emirates	UAE	BDO Chartered Accountants and Advisors	23rd Floor, Burjuman Office Tower Sheikh Khalifa Bin Zayed Road P O Box 1961, Dubai UAE
United Kingdom	United Kingdom of Great Britain and Northern	BDO LLP	55 Baker Street W1U 7EU London UNITED KINGDOM
United Kingdom	Northern Ireland	BDO Northern Ireland	Lindsay House 10 Callender Street Belfast BT15BN UNITED KINGDOM
United Kingdom	United Kingdom	BDO Services Ltd	55 Baker Street W1U 7EU London UNITED KINGDOM
United States of America	United States of America/US Virgin Islands/Puerto Rico	BDO USA LLP	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Alliance USA LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA

United States of America	United States of America	BDO Business Ressource Network LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Capital Advisors LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Consulting Group LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Consulting LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Consulting Worldwide LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Technology Solutions LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO USA Solutions Provider LLC	233 N Michigan Avenue Suite 2500 Chicago, IL 60601 Chicago UNITED STATES OF AMERICA
United States of America	United States of America	BDO Public Sector, LLC	2711 Centerville Rd #400 Wilmington, Delaware 19808
United States of America	United States of America	BDO Wealth Advisors, LLC	2711 Centerville Rd #400 Wilmington, Delaware 19808
Uruguay	Uruguay	BDO Auditores y Consultores S.R.L.	Rincon 487 Piso 11 11.000 Montevideo URUGUAY

Uruguay	Uruguay	BDO Consulting Ltda.	Rincon 487 Piso 11 11.000 Montevideo URUGUAY
Uruguay	Uruguay	BDO Interamericana SA	ZONAMERICA Ruta, 8 Km. 17,500 Edificio @ 1 Local N 113 Montevideo, Uruguay 91.600
Venezuela	Venezuela	BDO Martínez, Perales & Asociados	Av. Marino Centro Comercial Mata de Coco Piso 3, Oficina E Urb. San Marino Chacao 1060 Caracas VENEZUELA
Venezuela	Venezuela	BDO Financial Consulting, S.A.	Av. Marino Centro Comercial Mata de Coco Piso 3, Oficina E Urb. San Marino Chacao 1060 Caracas VENEZUELA
Vietnam	Vietnam	BDO Consulting Vietnam Company Limited	11th Floor, 60 Nguyen Dinh Chieu Street, Da Kao Ward, District 1, Ho Chi Minh City, VIETNAM
Vietnam	Vietnam	BDO Audit Services Co, Limited	Level 20, ICON 4 Tower, 243A De La Thanh, Dong Da district, Hanoi, VIETNAM
Zambia	Zambia	BDO Zambia Audit Services	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	Zambia	BDO Zambia Business Advisory Services Ltd	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	Zambia	BDO Zambia Tax Agency Ltd	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA

Zambia	Zambia	BDO Zambia Tax Ltd	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zambia	Zambia	BDO Zambia Limited	Stand 4015A, The Gallery Office Park, Frost Building, Rhodes Park, Lagos Road PO Box 35139 Lusaka ZAMBIA
Zimbabwe	Zimbabwe/Malawi	BDO Zimbabwe	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE
Zimbabwe	Zimbabwe	BDO Tax and Advisory Services (Pvt) LTD	Kudenga House 3 Baines Avenue Corner Prince Edward Street Harare ZIMBABWE