Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
1	Aug 7, 2008 (Dec 6, 2024)	KPMG Audit S.à r.l.	39 Avenue John F. Kennedy, L-1855 Luxembourg Carré Vert 45, rue KLEBER 92300 Levallois-Perret, France	○ DWS Investment S.A. ○ DWS World Funds - DWS South Africa Rand Short Duration Bond Fund ○ T. Rowe Price (Luxembourg) Management S.à r.l. ○ SMBC Nikko Investment Fund Management Company S.A. ○ Schroder Selection ○ Global Funds Management S.A. ○ Master Trust Company ○ DWS Emerging Sovereign Bond Fund AUD ○ DWS Emerging Sovereign Bond Fund USD ○ DWS Global Utility Bond Master Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
2	Aug 7, 2008 (Apr 10, 2025)	KPMG AG Wirtschaftspruefungsgesellschaft	Heidestrasse 58, 10557 Berlin, Germany	○ DWS ESG Investa ○ DWS Artificial Intelligence ○ Commerzbank Aktiengesellschaft
3	Aug 7, 2008 (Jun 25, 2026)	KPMG Samjong Accounting Corp.	27th Floor,Gangnam Finance Center, 152, Teheran-ro, Gangnam-gu, Seoul, Korea 06236	○ KOREAN AIR LINES CO.,LTD ○ NAVER Corporation
4	Aug 7, 2008 (Jul 1, 2026)	PricewaterhouseCoopers GmbH Wirtschaftsp	Friedrich-Ebert-Anlage 35-37,60327 Frankhurt,Germany	○ Bayer Aktiengesellshaft ○ Deutsche Post AG ○ Deutsche Telekom AG ○ Volkswagen Aktiengesellschaft ○ Volkswagen International Finance N.V.

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Volkswagen Finance Services N.V. ○ Allianz Global Investors GmbH ○ Industria
5	Aug 20, 2008 (Oct 10, 2025)	PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab	Strandvejen 44, 2900 Hellerup, Denmark	○ Novo Nordisk A/S
6	Oct 1, 2008 (Jun 24, 2026)	KPMG LLP(UK)	15 Canada Square, Canary Wharf, London, E14 5GL, UK	
7	Oct 1, 2008 (Sep 14, 2026)	KPMG Australia	KPMG, Level 11, Heritage Lanes, 80 Ann Street, Brisbane, QLD, 4000, Australia	○ Australia and New Zealand Banking Group Limited ○ Westpac Banking Corporation
8	Oct 3, 2008 (Jul 1, 2026)	PricewaterhouseCoopers, Hong Kong	22/F, Princes' Building, Central, Hong Kong	○ Value Partners Limited ○ HKT Management Limited ○ HKT Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ The Hongkong and Shanghai Banking Corporation Limited ○ GRT Capital Management Limited
9	Oct 3, 2008 (Aug 25, 2026)	PricewaterhouseCoopers LLP	Suite 2500 PwC Tower, 18 York Street, Toronto, Ontario, Canada, M5J 0B2	○ Royal Bank of Canada
10	Nov 5, 2008 (Aug 28, 2026)	Deloitte LLP	1 New Street Square London EC4A 3HQ United Kingdom	○ Morgan Stanley & Co. International plc ○ BP p.l.c. ○ GlaxoSmithKline plc ○ FundLogic (Jersey) Limited ○ IQ EQ Management Bermuda Limited ○ Lloyds Banking Group plc ○ Lloyds Bank plc

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
11	Dec 3, 2008 (Oct 1, 2026)	KPMG AG	Badenerstrasse 172, PO Box 8036,Zurich, Switzerland	
12	Dec 3, 2008 (Oct 14, 2022)	KPMG Assurance and Consulting Services LLP	2nd Floor Block T2 (B Wing) Lodha Excelus, Apollo Mills Compound, N M Joshi Marg, Mahalaxmi Mumbai-400 011	○ ICICI Bank Limited
13	Dec 3, 2008 (Oct 3, 2023)	KPMG LLP	12 Marina View #15-01Asia Square Tower 2 Singapore 018961	○ StarHub Ltd ○ Omni-Plus System Limited ○ Mita Capital Pte. Ltd.
14	Dec 11, 2008 (Jul 9, 2026)	PricewaterhouseCoopers Channel Islands LL	37 Esplanade,St Helier,Jersey,JE1 4XA,Channel Islands,UK	○ Moore Management (Bermuda) Limited ○ HSBC Portfolio Selection Fund ○ HSBC Alternative Strategy Fund ○ HSBC Uni-Folio
15	Dec 11, 2008 (Sep 25, 2026)	PricewaterhouseCoopers LLP	1 Embankment Place, London WC2N 6RH, United Kingdom	○ Western Asset Management Company Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Goldman Sachs International ○ J.P. Morgan Mansart Management Limited ○ HSBC Bank plc ○ HSBC Holdings plc
16	Dec 26, 2008 (Jan 22, 2026)	PricewaterhouseCoopers AG	Birchstrasse 160, 8050 Zurich, Switzerland	○ EUROFIMA European Company for the Financing of Railroad Rolling Stock （欧州鉄道金融公社）
17	Dec 26, 2008 (Jul 8, 2026)	PricewaterhouseCoopers Accountants N.V.	Thomas R. Malthusstraat 5, 1066 JR Amsterdam, The Netherlands	
18	Jan 5, 2009 (Mar 6, 2026)	Ernst & Young Ltd	Aeschengraben 27, CH-4051 Basel, Switzerland	○ UBS AG
19	Jan 16, 2009 (Jul 18, 2024)	EY GmbH & Co. KG Wirtschaftsprü fungsgesellschaft	Flughafenstrabe 61, 70629 Stuttgart Germany	○ Deutsche Bank Aktiengesellschaft
20	Jan 16, 2009 (Jan 8, 2026)	Ernst & Young Audit	1/2,place des Saisons 92400 Courbevoie Paris La Défense 1 France	
21	Jan 19, 2009 (Jul 6, 2026)	PricewaterhouseCoopers LLP, Singapore	7 Straits View, Marina one East Tower, Level 12 singapore 018936	○ Hutchison Port Holdings Trust

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ ABF PAN ASIA BOND INDEX FUND
22	Jan 26, 2009 (Sep 11, 2026)	Deloitte Haskins & Sells LLP	One International Center, Tower 3, 31st Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai – 400 013, India	○ Infosys Limited
23	Jan 29, 2009 (Oct 2, 2026)	Deloitte & Touche LLP	30 Rockefeller Plaza, New York, New York 10112-0015, USA	○ The Procter & Gamble Company ○ Microsoft Corporation ○ Morgan Stanley ○ Marsh & McLennan Companies, Inc. ○ Morgan Stanley Finance LLC ○ General Electric Company ○ SB Energy, Inc.
24	Jan 29, 2009 (Oct 16, 2025)	Forvis Mazars SA	Carré Vert 45, rue KLEBER 92300 Levallois-Perret, France	○ DEXIA CREDIT LOCAL

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Natixis ○ BPCE S.A. ○ Renault SA ○ Sanofi ○ Crédit Agricole S.A. ○ Crédit Agricole Corporate and Investment Bank S.A. ○ FORVIA SE
25	Jan 30, 2009 (Dec 9,2025)	PRICEWATERHOUSECOOPERS AUDIT SAS	63 rue de Villiers, 92200 Neuilly Sur Seine, France	○ NATIXIS INVESTMENT MANAGERS INTERNATIONAL ○ SANOFI ○ Crédit Agricole Corporate and Investment Bank

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ BPCE S.A. ○ Crédit Agricole S.A. ○ Natixis ○ L' AIR LIQUIDE S.A. ○ Amundi Asset Management ○ Schneider Electric SE ○ Electricité de France ○ Société Générale ○ FORVIA SE
26	Jan 30, 2009 (Sep 25, 2024)	KPMG S.A.	Tour EQHO, 2 avenue Gambetta, CS60055, 92066 Paris La Défense Cedex – France	○ Electricité de France

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Renault ○ Banque Fédérative du Crédit Mutuel ○ Air Liquide S.A. ○ Société Générale
27	Feb 9, 2009 (May 1,2026)	PricewaterhouseCoopers	One International Towers Sydney, Watermans Quay, Barangaroo, NSW 2000, Australia	○ Commonwealth Bank of Australia ○ Toyota Finance Australia Limited
28	Feb 13, 2009 (Jul 3, 2026)	Deloitte & Associés	Tour Majunga,6 Place de la Pyramide 92908 Paris la Defense Cedex,France	○ BNP PARIBAS ○ GDF SUEZ ○ BPCE S.A. ○ BNP PARIBAS ASSET MANAGEMENT Europe

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Orange ○ LVMH Moët Hennessy Louis Vuitton ○ Amundi Asset Management
29	Feb 13, 2009 (Jul 15, 2026)	Samil PricewaterhouseCoopers	17th Flr,100,Hangang-daero,Yongsan-gu seoul,04386 Korea	○ Korean Investment & Securities Co., Ltd. ○ KT Corporation
30	Mar 12, 2009 (Aug 21, 2026)	Kantor Akuntan Publik Rintis, Jumadi, Rianto & Rekan	World Trade Centre(WTC)3,J1.Jenderal Sudirman Kav.29-31,Jakarta,Indonesia	
31	Mar 24, 2009 (Apr 2, 2026)	KPMG	8th Floor, Prince's Building, 10 Chater Road, Central, Hong Kong	○ Henderson Land Development Company Limited ○ China CITIC Bank Corporation Limited ○ HK Electric Investments and HK Electric Investments Limited ○ Citigroup First Investment Management Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Agricultural Bank of China Limited ○ China Telecom Corporation Ltd ○ CITIC Securities International Company Limited ○ China Everbright Bank Company Limited ○ Air China Limited
32	Apr 8, 2009 (Aug 18, 2026)	Ernst & Young LLP	One Manhattan West, New York, NY 10001-8604, USA	○ Analog Devices, Inc. ○ The Coca-Cola Company ○ Intel Corporation ○ McDonald's Corporation ○ Texas Instruments Incorporated

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ BNY Mellon Large Cap Securities Fund, Inc. ○ State Street Corporation ○ AbbVie Inc. ○ HP Inc. ○ Moderna, Inc.
33	Apr 6, 2009 (Jul 9, 2026)	KPMG LLP	Two Manhattan West 375 9th Avenue New York, NY 10001(USA)	○ Adobe Systems Inc ○ Applied Materials Inc ○ Citigroup Inc ○ Pfizer Inc ○ Visa Inc

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ SPDR Gold Trust ○ Lam Research Corporation
34	Apr 22, 2009 (Feb 3, 2026)	Ernst & Young Société Anonyme	35E avenue John F.Kennedy, L-1855 Luxembourg, Grand Duchy of Luxembourg	○ AB SICAV I - International Technology Portfolio ○ AB SICAV I - International Health Care Portfolio ○ AB FCP I — American Income Portfolio ○ AB FCP I - Global High Yield Portfolio ○ AB FCP I - Short Duration Bond Portfolio ○ Schroder Investment Management (Europe) S.A.) ○ AB FCP I—Asia Ex-Japan Equity Portfolio ○ UBS Asset Management (Europe) S.A.

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ BlackRock Global Funds – US Dollar High Yield Bond Fund ○ BlackRock Global Funds – World Bond Fund ○ BlackRock Global Funds – Asian Dragon Fund / US Government Mortgage Fund ○ BlackRock Global Funds –Next Generation Technology Fund ○ AB SICAV I – American Growth Portfolio ○ AB SICAV I – Select US Equity Portfolio ○ UBS(Lux)Strategy XtraSICAV –UBS (Lux) Strategy Xtra SICAV Balanced(USD) ○ UBS(Lux)Key Selection SICAV –Systematic Allocation Portfolio Equity (USD) –Global Allocation (USD) –Global Allocation (EUR) –Dynamic Alpha (USD) –Digital Transformation Themes (USD) ○ Nomura Global Select Trust –US Dollar Money Market Fund ○ Nomura U.S. High Yield Bond Income

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Focused SICAV - Global Bond - High Grade Bond USD - High Grade Long Term Bond USD - US Corporate Bond Sustainable USD - World Bank Long Term Bond USD ○ UBS(Lux)Bond SICAV — USD Corporates(USD) — USD High Yield(USD) — Short Term USD Corporates Sustainable(USD) ○ UBS(Lux)Equity SICAV - All China(USD) - Active Climate Aware(USD) - European High Dividend Sustainable(EUR) - European Opportunity Unconstrained(EUR) - Global Emerging Markets Opportunity(USD) - Long Term Themes(USD) - US Total Yield Sustainable (USD) ○ UBS(Lux)Strategy SICAV - Dynamic Income(USD) - Income Sustainable(USD) - Systematic Allocation Portfolio Defensive (USD) - Systematic Allocation Portfolio Medium (USD) - Systematic Allocation Portfolio Dynamic (USD) ○ Carne Global Fund Managers (Luxembourg) S.A.
35	Apr 27, 2009 (Aug 21, 2026)	Deloitte Touche Tohmatsu	35/F One Pacific Place 88 Queensway Hong Kong	○ Cheung Kong Infrastructure Holdings Limited
36	Apr 28, 2009 (Jul 14, 2026)	Ernst & Young LLP (Ernst & Young S.R.L.)	EY Tower, 100 Adelaide St. W, Toronto, ON M5H 0B3 Canada	

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
37	May 1, 2009 (Aug 13, 2015)	Ernst & Young　Australia	200 George Street Sydney, NSW 2000, Australia	○ National Australia Bank Limited ○ Telstra Corporation Limited
38	May 1, 2009 (Sep 14, 2026)	Deloitte & Touche (勤業眾信聯合會計師事務所)	台湾台北市信義區松仁路100号20階	○ 中國鋼鐵股份有限公司
39	May 13, 2009 (Jul 21, 2026)	PricewaterhouseCoopers, Ireland	One Spencer Dock, North Wall Quay, Dublin 1, Ireland	○ Monthly Dividend High Yield Fund ○ Daiwa Equity Fund Series – New Major Economies Fund ○ Daiwa Gaika MMF ○ Janus Selection ○ Goldman Sachs Asset Management Fund Services Limited ○ Barclays Multi-Manager Fund public limited company ○ PIMCO Select Funds plc – Eurodollar High Quality Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ PIMCO Funds: Global Investors Series plc – PIMCO Asia High Yield Bond Fund ○ Goldman Sachs Global Funds – Goldman Sachs Emerging Markets Debt Local Feeder ○ Goldman Sachs Unit Trust (Ireland) – Goldman Sachs US$ Fund ○ Ortu Curva II Trust – Ortu Curva Trust II Sector Focused Global Equity Fund ○ Algebris UCITS Funds plc – Algebris Financial Credit Fund
40	May 14, 2009 (Sep 11, 2026)	Deloitte & Touche LLP	60 Nexus Way 8th Floor, Camana Bay Grand Cayman KY1-1109 Cayman Islands	○ Queensgate ○ Premium Funds — Global Corporate Bond ○ Premium Funds — Schroder Japanese Equity Fund ○ Nikko World Trust – Nikko BlackRock High Quality Allocation Fund (USD)

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nikko Global Funds -Japan Large Cap Equity Fund -Japan Small Cap Equity Fund -Global Equity Fund -Emerging Equity Fund -Global Bond Fund -High Yield Bond Fund -Alternative Fund -Real Estate (REIT) Fund -Commodity Fund ○ Premium Funds - Wealth Core Portfolio Conservative Type - Wealth Core Portfolio Growth Type - Global Core Equity Fund ○ MS Japan Funds ○ MS Star Funds ○ Premium Funds – Global Core Bond Fund ○ Premium Funds – US Capital Plus 2411 (Investing in a Barclays Bank PLC Note ○ Quantic Trust – Target Early Termination Smart Brain Fund 202003 ○ Nikko World Trust – Bridgewater Macro Strategy Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nikko World Trust – Brookfield Real Estate Income Trust Fund ○ Nikko World Trust – Ares Strategic Income Fund ○ OE Canal Umbrella Trust – Golub Capital Private Credit Fund
41	May 29, 2009 (Jun 2, 2026)	Deloitte Anjin LLC (安進会計法人)	One IFC Building 10, Gukjegeumyung-ro, Yeongdeungpo-gu, Seoul, Republic of Korea	
42	Jun 11, 2009 (Jun 16, 2026)	Deloitte Audit,société à responsabilité limitée	20 Boulevard de Kockelscheuer L-1821 Luxembourg, Grand Duchy of Luxembourg	○ Blackrock Fund Management Company SA ○ BlackRock Global Investment Series -Income Strategies Portfolio -Super Money Market Fund -Global Allocation Portfolio -Global Equity Income Portfolio ○ MUFG Lux Management Company S.A. ○ Morgan Stanley Asset Management S.A. ○ Pictet Global Selection Fund－Global High Yield Utilities Equity Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Pictet Global Selection Fund－Global Growing Market Fund ○ Pictet Global Selection Fund－Global High Yield Emerging Equities Fund ○ Nikko Money Market Fund-US Dollar Portfolio ○ Fidelity World Funds – India Focus Fund ○ Fidelity World Funds – Global Value Advance Equity Fund ○ Fidelity Nikko Global Selection –India Advantage Fund –Japan Advantage Fund
43	Jun 11, 2009 (Sep 25, 2026)	Ernst & Young, S.L.	Raimundo Fernández Villaverde,65 28003 Madrid Spain	
44	Jun 12, 2009 (Jun 24, 2026)	KPMG LLP (Cayman Islands)	P.O.Box 493GT, Six Criket Square, Grand Cayman, KY1-1106, Cayman Islands	○ JA-VP CHINA NEW CENTURY FUND ○ JA-VP CHUGOKUTAIRIKU FOCUS FUND ○ ACCESS TRUST : Merrill Lynch Focus One Series – Asia-Pacific Focus One

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ ACCESS TRUST : Merrill Lynch Focus One Series – Europe Focus One ○ ACCESS TRUST : Alternative Strategy Fund – Pioneer AW 150% ○ Horizon Trust-South African Rand Money Market Fund ○ Citi Investment Trust (Cayman) – Principal Protected Dow Jones Industrial Average Linked Fund without Target Auto Redemption (USD) (2008-12) Principal Protected Dow Jones Industrial Average Linked Fund with Target Auto Redemption (USD) (2008-12) ○ Citi Investment Trust (Cayman) – Knock-In Type/Lowest Price Reference Nikkei 225 Linked Fund Without Target Auto Redemption (JPY) (2009-02) ○ Daiwa EIM Master Trust – Daiwa EIM Multi Strategy Fund ○ Nikko Premier Fund – Nikko ABL Fund 2 (JPY) Nikko ABL Fund 2 (US$) ○ Nikko World Trust – Nikko Green New Deal Fund ○ Nikko Global Tri-Asset Fund ○ UW Fund – UW Macau Fund I

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Citi Investment Trust (Cayman) – Principal Protected at Maturity Commodity Rich Currencies Linked Fund (USD) (09-12) ○ Citi Investment Trust (Cayman) – Principal Protected at Maturity Asian Currencies Linked Fund (USD) (10-04) ○ Superfund Japan ○ Superfund Gold Japan ○ Superfund Blue Japan ○ Citi Investment Trust (Cayman) – Citi Country Selector Foreign Currency Series ○ Citi Investment Trust (Cayman) – Principal Protected Nikkei 225 Linked Fund without Target Auto Redemption (AUD) (2009-01) ○ Citi Investment Trust (Cayman) – Commodity Rich Currencies Linked Fund (USD) (10-11) ○ Kokusai – MUGC Trust ○ Kokusai – MUGC TRUST Performance of dbX-Winton Linked Open

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Kokusai – MUGC TRUST Performance of dbX-Winton Linked Fund Unit Type 1110 (AUD) ○ Kokusai – MUGC TRUST Short-Term High Yield Corporate Bond Fund 2012-10 ○ Kokusai – MUGC TRUST Short-Term High Yield Corporate Bond Fund 2012-10 JPY-denominated JPY Appreciation Hedged and Depreciation Followed Type ○ Kokusai – MUGC Master Trust Global Short-Term High Yield Corporate Bond Fund ○ Superfund Red Japan ○ CS (Cayman) Limited ○ Mizuho Cayman Trust (First Series Trust) ○ Multi Strategies Fund – Turkish Lira Money Market Fund ○ Mizuho Cayman Trust ○ New-S FPT Capital Trust Vietnam Balanced Fund, a Series Trust of New-S FPT Capital Trust

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Strugeon Central Asia Balanced Fund Ltd ○ Sri Lanka Treasury Fund ○ Red Arc Global Investments (Cayman) Trust – Templeton Global Bond Fund Foreign Currency Series c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ JPY 95 Day Liquidity Fund ○ USD 95 Day Liquidity Fund ○ North American Equity Income Covered Strategy Fund ○ Red Arc Global Investments (Cayman) Trust – US Focused Growth Equity Fund Foreign Currency Series] c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1710 – fiscal yearend June 30, 2018 ○ Red Arc Global Investments (Cayman) Trust, USD Denominated Target Setting at Maturity Fund 1703 – fiscal yearend December 31, 2017 ○ Trade Finance Dynamic Opportunities Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ EPOCH PARTNERS LIMITED ○ Capital Strategies Trust – Epoch Digital Assets ○ Azabu Value Fund ○ Azabu Value Master Fund LP ○ Marunouchi Global Fund II L.P. ○ Epic Hedge Fund Selection 1 (A Series Trust of the Epic Fund of Funds) ○ Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1802 ○ Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1809 ○ Red Arc Global Investments (Cayman) Trust – USD Denominated Citigroup Note, Return Referring The High Watermark of Global Multi Asset Strategy Fund c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust – Flexibeta Fund VT5/VT10 c/o FirstCarribean International Bank and Trust Company (Cayman) Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Red Arc Global Investments (Cayman) Trust – Algebris Financial Hybrid Securities Fund] c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Meister's Collection Year End: 31 October 2021 Trustee: Elian Trustee (Cayman) Limited ○ PIMCO Short Term Income Strategy Fund Year End: 31 December 2021 Trustee: Elian Trustee (Cayman) Limited ○ US Municipal Bond Fund Year End: 30 November 2021 Trustee: Elian Trustee (Cayman) Limited ○ Tokio Marine CAT Bond Fund Year End: 31 August 2021 Trustee: Elian Trustee (Cayman) Limited ○ Australia REIT Fund (liquidating) Year End: 16 September 2021 Trustee: Elian Trustee (Cayman) Limited ○ Australia REIT Plus (liquidating) Year End: 16 September 2021 Trustee: Elian Trustee (Cayman) Limited ○ AUD Short Term Bond Fund Year End: 31 August 2021 Trustee: Elian Trustee (Cayman) Limited ○ Foreign Currency Denominated Man AHL Smart Leverage Strategy Fund Year End: 31 January 2021 Trustee: Elian Trustee (Cayman) Limited ○ SBI-PICTET Asia Hi-Tech Venture Fund Year End: 31 October 2021 Trustee: Elian Trustee (Cayman) Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ PIMCO Short Term Strategy Year End: 31 July 2021 Trustee: Elian Trustee (Cayman) Limited ○ Insight Alpha Year End: 31 January 2022 Trustee: Elian Trustee (Cayman) Limited ○ US Dynamic Growth Fund Year End: Launch in late September 2021 Trustee: Elian Trustee (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust – Citigroup Note–Target Setting at Maturity Fund] c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust – Citigroup Note – Target Setting at Maturity Fund 2203 c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust, CITIGROUP NOTE – TARGET SETTING AT TERMINATION FUND Fiscal Year End: December 31, 2023 ○ Red Arc Global Investments (Cayman) Trust, CITIGROUP NOTE – INDEX LINKED MATURITY FUND Fiscal Year End: December 31, 2023 ○ Ortu Curva Trust – Target Setting at Maturity Fund 1909 AUD ○ Ortu Curva Trust – Target Setting at Maturity Fund 1909 USD

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Ortu Curva Trust – Target Setting at Maturity Fund 2020-03 ○ Red Arc Global Investments (Cayman) Trust – Citigroup Note-Target Setting at Termination Fund c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust – Citigroup Note-Index Linked Maturity Fund c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Red Arc Global Investments (Cayman) Trust—Target Setting at Maturity Fund 1903 c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Kokusai – MUGC Trust – Bond Plus Fund Linked to the Performance of Winton 16-03 (AUD) c/o FirstCarribean International Bank and Trust Company (Cayman) Limited ○ Nissay Cayman Trust – JPX Nikkei 400 Japan Fund c/o Elian Trustee (Cayman) Limited, ○ GW Selected Fund Aggressive Type ○ GW Selected Fund Moderate Type ○ Tri-Sector High Income Bond Fund ○ Global High Yield Bond Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Global Infrastructure Dividend Focus Equity Fund ○ Emerging Markets Mid-Small Cap Active Equity Fund ○ Emerging Market Corporate Bond Open Fund ○ Broad Opportunities Dividends Fund ○ Global Aggregate Bond Fund ○ Global Aggregate Bond Strategy Fund ○ Global Funds Trust Company ○ Australian High Dividend Equity Twin Alpha Fund (For Qualified Institutional Investors Only) ○ Brazil Equity Alpha Fund (For Qualified Institutional Investors Only) ○ BSMD Global Advantage Fund (For Qualified Institutional Investors Only)

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Daiwa J-Reit Covered Call Fund (For Qualified Institutional Investors Only) ○ Daiwa WiL Ventures III, L.P Fund ○ Global High Dividend Equity Premium Fund (For Qualified Institutional Investors Only) ○ Global Select Carry Strategy Fund ○ HOLT Japan Income Plus Strategy Fund (For Qualified Institutional Investors Only) ○ Japan Equity Premium Fund (For Qualified Institutional Investors Only) ○ Japan Equity Premium Strategy Fund (for Qualified Institutional Investors Only) ○ KKR Private Markets Equity Fund ○ LGT Global Private Credit Fund ○ Nissay Japan Equity Active Fund (For Qualified Institutional Investors Only)

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nuveen Churchill Private Capital Tokai Tokyo Access Fund ○ Premium Carry Strategy Fund ○ Principal/CS Canadian Equity Income Fund (For Qualified Institutional Investors Only) ○ Shinsei World Wrap Fund Stable Type (For Qualified Institutional Investors Only) ○ US REIT Triple Engine Plus Fund (For Qualified Institutional Investors Only) ○ Ceres Fund Management (Cayman) Limited
45	Jun 23, 2009 (Jun 26, 2025)	PricewaterhouseCoopers Société coopérative	2 rue Gerhard Mercator, L– 2182 Luxembourg, Grand Duchy of Luxembourg	○ Asset Backed Securities Fund ○ Invesco Funds –Invesco Sustainable Global Structured Equity Fund – Invesco Balanced—Risk Allocation Fund ○ Janus Global Technology Fund ○ Janus Global Life Sciences Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nomura Multi Currency Japan Stock Fund ○ Nomura Multi Currency MMF - US Money Market Fund -Australian Dollar Money Market Fund - G.B. Pound Money Market Fund - Canadian Dollar Money Market Fund - New Zealand Dollar Money Market Fund ○ Nomura Multi Currency Attractive Dividend Japan Stock Fund ○ FIL Investment Management (Luxembourg) S.à r.l ○ Multi Manager Access Ⅱ - Emerging Markets Debt - US Multi Credit Sustainable - High Yield) ○ GAIKADATE MONEY MARKET FUND ○ GS American Bond Income ○ MAN-AHL Milestone ○ UBS Australian Bond Income

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Amundi Funds – Volatility World ○ UBS(Lux)Money Market Fund –AUD – CHF – EUR – GBP – USD ○ PIMCO Global Advisors (Luxembourg) S.A. ○ Structured Investments SICAV ○ Specialized Investments SIF – DynaMO–J11 V5 Portfolio – Systematic MI VolTaR4 (15–11) Portfolio ○ UBS(Lux)Equity Fund – Emerging Markets Sustainable Leaders (USD) – European Opportunity Sustainable (EUR) – Greater China (USD) – Small Caps USA (USD) – US Sustainable (USD)) ○ Pictet Asset Management (Europe) S.A.

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Multi Manager Access – Green, Social and Sustainable Bonds ○ Global Opportunities Access – High Yield and EM Bonds – Global Bonds USD – Corporate Bonds – Global Equities – Global Equities Ⅱ – Key Multi-Manager Hedge Fund – Sustainable Bonds – Sustainable Equities ○ HSBC Global Investment Funds –Asia Pacific Ex Japan Equity High Dividend – Chinese Equity – Euroland Value – Global Emerging Markets Equity – Global Equity Climate Change – Hong Kong Equity – BRIC Equity – Brazil Equity – Economic Scale US Equity – Indian Equity – Russia Equity – Global Emerging Markets Bond ○ Franklin Templeton Investment Funds – Franklin K2 Alternative Strategies Fund ○ Janus Henderson Investors Europe S.A. ○ Nomura Luxembourg Select – Nomura Luxembourg Select – Short-term US Treasury Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Allianz PIMCO High Yield Income Fund ○ AllianceBernstein (Luxembourg) S.a r.l.
46	Jun 23, 2009 (Aug 3, 2026)	Deloitte Auditores, S.L.	Plaza de Pablo Ruíz Picasso, s/n-Torre Picasso 28020 Madrid Spain	
47	Jun 25, 2009 (Sep 14, 2026)	PricewaterhouseCoopers Cayman Islands	PO Box 258, 18 Forum Lane, Camana Bay, Grand Cayman, Cayman Islands, KY1-1104	○ FC Global Vietnam Fund ○ Putnam Diversified Income Trust(Cayman) ○ Mizuho GS Investment Unit Trust – Mizuho GS Hybrid Securities Fund ○ MUGC GS Cayman Fund – GS Financial Institutions Capital Securities FX Fund ○ Nomura Master Select – U.S. High Yield Bond Fund, a Series Trust of Nomura Master Select ○ Nomura Master Select – Global REIT Fund, a Series Trust of Nomura Master Select ○ Nomura Portfolio Select – Emerging Bond Fund, a Series Trust of Nomura Portfolio Select

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Daiwa Fund Series – Daiwa Emerging Bond Fund (Currency Select) – The Tower of Currency ○ Daiwa Discovery Fund Series – Daiwa/Fidelity Asia High Yield Bond Fund (Monthly Distribution) – Currency Dragon – ○ DIAM Cayman Trust – Global High Yield Bond Fund Currency Selection ○ DIAM Cayman Trust – Aspect Managed Futures Fund ○ Mizuho AB Trust Series – Mizuho US High Income Bond Fund ○ Nomura Fund Select – World High Dividend Yield Stock Premium ○ GIM (Cayman Islands) Trust – Global Financial Sector Bond Fund ○ MUGC GS Cayman Fund – GS Emerging Markets High Yield Bond Fund ○ MUGC GS Cayman Fund – GS Australia Hybrid Securities Fund ○ MUGC GS Cayman Fund – GS CoCos & Capital Securities Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ GIM Cayman Trust I – Nikko Global Financial Sector Bond Fund ○ MUAM Global Cayman Trust – U.S. Bank Loan Fund USD – U.S. Bank Loan Fund AUD AUD-hedged ○ MUAM Global Cayman Trust – PIMCO Income Fund USD – PIMCO Income Fund JPY ○ Tokio Marine Strategic Trust – Tokio Marine Rogge Global Hybrid Securities Fund ○ Nomura Fund Select – World Balance Investment ○ Daiwa Discovery Fund Series – Daiwa Core Bond Strategy Fund ○ Amova Offshore Funds – DoubleLine Total Return Fund ○ Amova Offshore Funds – NEUB Corporate Hybrid Securities Fund ○ Offshore Strategy Fund – Australian High Dividend Equity Fund ○ Offshore Strategy Fund – NK Premium CAT Bond Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Multi Strategies Trust – Nuveen US Equity Long & Short Fund ○ Manulife Investments Trust– US Core Fixed Income Fund ○ Western Asset Offshore Funds –Western Asset Bank Loan (Multi–Currency) Fund ○ Western Asset Offshore Funds –Western Asset Total Return Opportunities ○ Western Asset Offshore Funds –WA High Income Corporate Bond (Multi–Currency) Fund ○ Nomura Cayman Trust– PIMCO Income Strategy Fund (USD) – PIMCO Income Strategy Fund(AUD) ○ Goldman Sachs (Cayman Islands) Unit Trust – Goldman Sachs US Focused Growth Equity Sub–Trust ○ Goldman Sachs (Cayman Islands) Unit Trust – Goldman Sachs USD Corporate Bond Target Sub–Trust 2024–05 ○ Goldman Sachs (Cayman Islands) Unit Trust – Goldman Sachs US Technology Equity Sub–Trust ○ Nomura Fund Select – Blackstone Real Estate Income Trust Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nomura Fund Select – Blackstone Private Equity Strategies Fund ○ Nomura Fund Select – Goldman Sachs Private Credit Strategies Fund ○ Global Strategies Trust – Bonds Powered Income Fund ○ Global Strategies Trust – Bond Plus 7.0 ○ Daiwa World Fund Series – Daiwa Blackstone Private Credit Fund ○ Daiwa World Fund Series – Daiwa Blackstone Infrastructure Fund ○ Amova Offshore Funds –TRP US Core Growth Equity Fund ○ Jewel Box Fund ○ SBI Okasan Global Fund Series–US Dollar Money Market Fund ○ AB Cayman Trust – Global High Income Equity Fund (Non JPY Currency) (Class US/US) (Class US/BR) (Class AU/AU) (Class AU/BR)

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ SMD-AM Universal Trust-EQT NEXUS Fund
48	Jul 23, 2009 (Aug 13, 2025)	Ernst & Young	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong	○ WH Group Limited ○ China Construction Bank Corporation ○ Manulife Investment Management (Hong Kong) Limited ○ Semiconductor Manufacturing International Corporation ○ 中国中煤能源股份有限公司 ○ 东风汽车集团股份有限公司 ○ BOC Hong Kong (Holdings) Limited ○ China Life Insurance Company Limited ○ Industrial and Commercial Bank of China Limited

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ PICC Property and Casualty Company Limted ○ The People's Insurance Company (Group) of China Limited ○ Bank of China Limited ○ UBS Management (Cayman) Limited
49	Jul 24, 2009 (Oct 8, 2026)	PricewaterhouseCoopers LLP	300 Madison Avenue, New York, NY 10017-6204, USA	○ 3M Company ○ Agilent Technologies, Inc. ○ American Express Company ○ Bank of America Corporation ○ Cisco Systems, Inc. ○ Edwards Lifesciences Corporation

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ The Goldman Sachs Group, Inc. ○ International Business Machines Corporation ○ Johnson & Johnson ○ Nu Skin Enterprises, Inc. ○ Toyota Motor Credit Corporation ○ Zimmer Biomet Holdings, Inc. ○ Vanguard Index Funds – Vanguard Morningstar Small Cap Index Fund ○ Vanguard Index Funds – Vanguard Morningstar Total Stock Market Index Fund ○ Vanguard Wellesley Incom Fund ○ CORNING INCORPORATED

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ AllianceBernstein L.P. ○ State Street® SPDR® S&P 500® ETF Trust ○ NVIDIA Corporation ○ Prudential Financial, Inc. ○ The Korea Fund, Inc. ○ Medtronic Public Limited Company ○ eBay Inc. ○ Pacific Investment Management Company LLC ○ PUTNAM DIVERSIFIED INCOME TRUST ○ Putnam Income Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Alnylam Pharmaceuticals, Inc. ○ PIMCO Bermuda Trust - PIMCO Real Return Fund - PIMCO Short-Term Strategy ○ PIMCO Bermuda Trust Ⅱ - PIMCO World High Income - PIMCO Bermuda Income Fund A ○ Putnam High Yield Fund ○ Franklin Advisers, Inc. ○ PIMCO Bermuda Trust Ⅱ — PIMCO Bermuda Low Duration Income Fund ○ INVESCO QQQ TRUST, SERIES 1 ○ Space Exploration Technologies Corp.
50	Aug 12, 2009 (Sep 4, 2026)	Deloitte LLP	Bay Adelaide Centre, East Tower 8 Adelaide Street West, Suite 200 toronto, ON, M5H 0A9, Canada	○ BCE Inc.
51	Aug 13, 2009 (Sep 27, 2011)	SALUSTRO REYDEL SA	3 cours du Triangle 92939 Paris La Défense Cedex France	

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
52	Aug 14, 2009 (Apr 27, 2026)	Ernst & Young LLP	One Raffles Quay North Tower, Level 18, Singapore 048583	○ State Street Global Advisors Singapore Limited ○ YCP Holdings (Global) Limited
53	Aug 31, 2009 (Jul 8, 2026)	PricewaterhouseCoopers Zhong Tian LLP	Unit 4501 & 4504, 45th Floor (Nominal Floor, Actual 39th Floor), No. 555 Haiyang West Road, No. 588 Dongyu Road, China (Shanghai) Pilot Free Trade Zone, People's Republic of China	
54	Sep 3, 2009 (Jul 15, 2025)	Ernst & Young LLP	1 More London Place, London UK, SE1 2AF	○ WisdomTree Commodity Securities Limited ○ WisdomTree Metal Securities Limited
55	Sep 9, 2009	Rankin Berkower(Cayman)LTD	Corporate Plaza, 1stFloor 24 Howard Street, George Town P.O.Box 30349, KY1-1202 Grand Cayman, Cayman Islands	○ FC J-Trust-Japanese Equities Prospective for Listing Fund
56	Sep 25, 2009	Au Ping Lam	Office No.1002, 10thFloor, Li Po Chun Chambers, 189, Des Voeux Road, Central, Hong Kong	○ United World Online Limited
57	Oct 16, 2009 (May 7, 2026)	EY Han Young	Taeyoung Bldg, 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul 07241 Korea	○ Korea Investment & Securities Co., Ltd. ○ NAVER Corporation
58	Oct 19, 2009	HLB Ler Lum Chew PLT	A-23-1, Level 23, Hampshire Place Office, 157 Hampshire, No. 1 Jalan Mayang Sari, Off Jalan Tun Razak, 50450 Kuala Lumpur, Malaysia	○ YTL Corporation Berhad

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
59	Nov 20, 2009 (Mar 7, 2011)	To&Ho Certified Public Accountants Limited (陶何曾計師事務所有限公司)	16/F Shing Lee Commercial Building, 8 Wing Kut Street, Central, Hong Kong	
60	Nov 24, 2009 (11 Oct, 2023)	KPMG Auditores,S.L.	Paseo de la Castellana 259C; Edificio Torre Cristal 28046 Madrid-SPAIN	○ Endesa, S.A.
61	Dec 9, 2009 (Sep 3, 2026)	Ernst & Young	Two Wilton Park, Wilton Place, Dublin 2, D02 YE35, Ireland	○ UBS (Irl) Fund Solutions plc -UBS MSCI ACWI SF UCITS ETF ○ UBS (Irl) ETF plc -UBS MSCI ACWI Universal UCITS ETF -UBS MSCI ACWI Socially Responsible UCITS ETF
62	Jan 29, 2010 (Oct 1, 2026)	Ernst & Young Ltd.	62 Forum Lane, Camana Bay, P.O. Box 510,Grand Cayman,KY1-1106, Cayman Islands, British West Indies	○ Money Select Trust - South African Rand Fund, a Series Trust of Money Select Trust ○ Sophos Cayman Trust Ⅱ - USD-denominated Morgan Stanley Global Premium Equity Open ○ Nineteen77 Global Merger Arbitrage Opportunity Fund ○ Jewel Box Fund
63	Jun 7, 2010	BDO Daejoo LLC	629 Dongha Bldg. Gangnam, Daechi-dong, Seoul Korea, 135-281	
64	Jun 22, 2010 (May 18, 2026)	Ernst & Young et Autres	1/2, place des Saisons 92400 Courbevoie Paris La Défense 1 France	○ BNP PARIBAS

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ BNP PARIBAS ASSET MANAGEMENT Europe
65	Nov 24, 2010 (Dec 12, 2018)	KPMG Lower Gulf Limited	Level 13,Boulevard Plaza Tower One Mohammed Bin Rashid Boulevard PO Box 3800,Downtown Dubai Dubai,United Arab Emirates	○ First Abu Dhabi Bank P.J.S.C.
66	Sep 12, 2011 (Jan 15, 2025)	KPMG AB	Vasagatan16 PO Box 382, SE-10127 Stockholm, Sweden	
67	Nov 21, 2011	Ernst&Young AS	Dronning Eufemias gate 6, NO 0191 Oslo, Norway	○ DNB Bank ASA
68	Mar 8, 2012 (Sep 10, 2026)	BDO Cayman Ltd.	Governors Square, 23 Lime Tree Bay Avenue 2nd Floor - Building 3 Grand Cayman, KY1-1205 Cayman Islands	○ Superfund Japan ○ FC-RESIT Real Estate Securities Investment Trust ○ Artemis Advisory Partners Ltd.
69	Apr 25, 2013 (Jul 1, 2025)	EY Bedrijfsrevisoren BV	Kouterveldstraat 7B B001, 1831 Diegem, Belgium	○ bpost SA/NV
70	May 2, 2013 (Jun 12, 2013)	PVMD Bedrijfsrevisoren CVBA	Rue de 1'Yser 207,4430 Ans,Belgium	○ bpost SA/NV
71	May 17, 2013 (Nov 19, 2024)	KPMG Limited	46th Floor, Keangnam Hanoi Landmark Tower, 72 Building, Plot E6, Pham Hung Street, Cau Giay New Urban Area, Me Tri, Tu Liem, Hanoi city, Vietnam	○ VFMVN30 ETF

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
72	Jul 19, 2013 (Jul 2, 2026)	Öhrlings PricewaterhouseCoopers AB	Torsgatan 21,113 21,Stockholm,Sweden	○ Svenska Handelsbanken AB (publ)
73	Oct 28, 2013 (Mar 11, 2026)	KPMG S.p.A.	Via Giovanni Battista Pirelli 38, 20124 Milan, Italy	○ Enel S.p.A.
74	Jun 27, 2014	Noone Casey	9 Fitzwilliam Square, Dublin 2, Ireland	○ Carne Global Fund Managers (Ireland) Limited
75	Jun 30, 2014 (Jun.11, 2026)	Deloitte & Touche LLP	6 Shenton Way, OUE Downtown Two, #33-00, Singapore 068809	○ CSOP Asset Management Pte. Ltd.
76	Apr 1, 2015 (Apr 8, 2026)	Ernst & Young PLT	Level 23A, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur Malaysia	○ Malayan Banking Berhad
77	Jun 5, 2015 (Jul 14, 2026)	PricewaterhouseCoopers,Taiwan (資誠聯合會計師事務所)	27/F, 333 Keelung Road, Section 1, Taipei, Taiwan	○ Chunghwa Telecom Co., Ltd.
78	Jun.19, 2015 (Oct 5, 2026)	BDO USA, P.C.	225 W Randolph St, Suite 2200, Chicago, IL 60606 United States	○ MediciNova, Inc.
79	Jul 6, 2016 (Dec 14, 2016)	RSM US LLP	1 South Wacker Drive Chicago, Illinois, USA 60606	○ Korea Equity Fund, Inc.
80	Feb 9, 2017 (Oct 28, 2025)	PricewaterhouseCoopers France	63, rue de Villiers, 92200 Neuilly Sur Seine, France	○ BANQUE FEDERATIVE DU CREDIT MUTUEL
81	Oct 26, 2017 (Sep 24, 2025)	PricewaterhouseCoopers Auditores,S.L.	Paseo de la Castellana,259 B,28046 Madrid Spain	○ Banco Santander, S.A.

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
82	Dec 20, 2017 (Jul 30, 2025)	Grant Thornton (Cayman) LLP	P.O.Box 1044, 2nd Floor Century Yard, Cricket Square, 171 Elgin Avenue, Grand Cayman, Cayman Islands	○ PassIM Trust – Series 2016 Nikkei 225 Fund ○ PassIM Trust – Series 2016 TOPIX Fund ○ PassIM Trust – Series 2016 JPX-Nikkei 400 Fund ○ PassIM Trust – AUD Target Maturity Bond Fund 201612 ○ PassIM Trust – AUD Target Maturity Bond Fund 201609 ○ New-S FPT Capital Trust Vietnam Balanced Fund ○ International Management Services Ltd.
83	Mar 8, 2018 (Sep 7, 2026)	Deloitte GmbH Wirtschaftsprü fungsgesellschaft	Rosenheimer platz 4,81669 Munich, Germany	○ Deutsche Telekom AG ○ DHL AG
84	Dec 18, 2018 (Sep 15, 2026)	Deloitte Ireland LLP	2 Burlington Road, Dublin 4, D04 WV00, Ireland	○ Federated Hermes Investment Funds public limited company — Federated Hermes Global SMID Equity Engagement Fund — Federated Hermes Global High Yield Credit Engagement Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ BlackRock Fixed Income Dublin Funds public limited company — iShares Green Bond Index Fund (IE) ○ IQ EQ Fund Management (Ireland) Limited ○ Waystone Management Company (IE) Limited
85	May 29, 2019 (Sep 10, 2026)	KPMG	1 Stokes Place, St Stephen's Green, Dublin 2, Ireland	○ SMT Fund Services (Ireland) Limited
86	Jun 14, 2019 (Jun 18, 2025)	PricewaterhouseCoopers Oy	Itamerentori 2, 00180 Helsinki, Finland	
87	Sep 4, 2019	Grant Thornton Vietnam Limited	18F,Hoa Binh International Office Building,106 Hoang Quoc Viet, Nguyen Do Ward,Cau Giay District, Hanoi Vietnam	○ FPT Fund Management Joint Stock Company
88	Dec 24, 2020 (Jul 27, 2026)	Grant Thornton	13-18 City Quay, Dublin 2, Ireland	○ Briongloid Bridge Unit Trust — DMS Target Maturity Setting Fund 2103 (Investing in Goldman Sachs Corporate Bonds) ○ Briongloid Bridge Unit Trust — One-day Premium Fund
89	Jun 30, 2021 (Jul 11, 2025)	BDO Audit, Sociètè Anonyme	1, rue Jean Piret L-2350 B.P. 351 L-2013 Luxembourg	○ Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. ○ Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. Dublin Branch

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Japan Fund Management Luxembourg S.A.
90	Dec 15, 2021 (Feb 25, 2026)	Deloitte Statsautoriseret Revisionspartnerse	Weidekampsgade 6, 2300 Copenhagen S, Denmark	○ Novo Nordisk A/S
91	May 23, 2022 (Oct 6 , 2025)	PricewaterhouseCoopers AB	Torsgatan 21, 113 21, Stockholm, Sweden	
92	Aug 10, 2022 (Jun.4, 2025)	Deloitte Audit Limited	Deloitte Place, Triq l-Intornjatur, Zone 3, Central Business District, Birkirkara, Malta CBD 3050	○ Emerging Asset Management Ltd.
93	Oct 4, 2022	SHINEWING (HK) CPA Limited	17/F, Chubb Tower, Windsor House, 311 Gloucester Road, Causeway Bay, Hong Kong	○ 中遠海運發展股份有限公司／COSCO SHIPPING Development Co., Ltd.
94	Dec 7, 2022 (Jul 11, 2025)	Macias Gini & O'Connell LLP	500 Capital Mall, Suite 2200 Sacramento, CA 95814 USA	
95	Feb 1, 2023	MHA MacIntyre Hudson Cayman Ltd.	MHA Cayman, 10 Market Street, Suite 6, PO Box 30900, Camana Bay, Grand Cayman, KY1-1204, Cayman Islands	○ Barak Fund SPC Limited - Barak Structured Trade Finance Segregated Portfolio
96	Sep 14, 2023 (Aug 4, 2026)	Deloitte & Touche S.p.A.	Via Santa Sofia, 28 20122, Milan, Italy	○ Moncler S.p.A.
97	Sep 27, 2023 (Jul 15, 2026)	PricewaterhouseCoopers Limited Partnership - Abu Dha bi Branch	Unit no. 130, International Capital Trading LLC Bldg., 15 Thani Bin Abdullah Al Rumaithi Street (Street 43), W44 Al Bateen, Abu Dhabi, United Arab Emirates	○ First Abu Dhabi Bank P.J.S.C.
98	Oct 27, 2023 (25 Jul, 2024)	Forvis Mazars GmbH & Co. KG Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft	Domstraße 15; 20095 Hamburg; Germany	○ DWS Investment GmbH

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
99	Oct 31, 2023 (Jul 13, 2026)	Deloitte AB	Kungstensgatan 18, 113 79 Stockholm, Sweden	○ Svenska Handelsbanken AB (publ)
100	Jun 27, 2024 (Jul 6, 2026)	EY Accountants B.V.	Boompjes 258, 3011 XZ Rotterdam, the Netherlands	○ Nomura Europe Finance N.V. ○ Toyota Motor Finance (Netherlands) B.V.
101	Jan 17, 2025	BDO AG Wirtschaftsprüfungsgesellschaft	Fuhlentwiete 12, 20355 Hamburg, Germany	○ SAP SE
102	Mar 6, 2025	KBW Assurance LLP	2 Kallang Avnue, CT Hub #09-26, Singapore 339407	○ Mita Capital Pte. Ltd
103	May28, 2025 (Jun 29, 2026)	PricewaterhouseCoopers Assurance, Société coopérative	2, rue Gerhard Mercator, L-2182 Luxembourg, Grand Duchy of Luxembourg	○ Asset Backed Securities Fund ○ Invesco Funds - Invesco Sustainable Global Structured Equity Fund - Invesco Balanced－Risk Allocation Fund ○ Janus Global Technology Fund ○ Janus Global Life Sciences Fund ○ Nomura Multi Currency Japan Stock Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Nomura Multi Currency MMF - US Money Market Fund - Australian Dollar Money Market Fund - G.B. Pound Money Market Fund - Canadian Dollar Money Market Fund - New Zealand Dollar Money Market Fund ○ Nomura Multi Currency Attractive Dividend Japan Stock Fund ○ FIL Investment Management (Luxembourg) S.à r.l. ○ Multi Manager Access Ⅱ - Emerging Markets Debt - US Multi Credit Sustainable - High Yield ○ GAIKADATE MONEY MARKET FUND - U.S. DOLLAR PORTFOLIO ○ GS American Bond Income ○ MAN-AHL Milestone ○ UBS Australian Bond Income ○ Amundi Funds - Volatility World

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ UBS(Lux)Money Market Fund - AUD - CHF - EUR - GBP - USD ○ PIMCO Global Advisors (Luxembourg) S.A. ○ PIMCO LUXEMBOURG TRUST IV - PIMCO Total Return Fund - PIMCO Total Return Fund Multi Currency Selection ○ Structured Investments SICAV ○ Specialized Investments SIF - Systematic MI VolTaR4 (15-11) Portfolio ○ UBS(Lux)Equity Fund - Emerging Markets Sustainable Leaders (USD) - European Opportunity (EUR) - Greater China (USD) - Small Caps USA (USD) - US Sustainable (USD) ○ Pictet Asset Management (Europe) S.A. ○ Multi Manager Access - Green, Social and Sustainable Bonds

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ Global Opportunities Access - High Yield and EM Bonds - Global Bonds USD - Corporate Bonds - Global Equities - Global Equities Ⅱ - Key Multi-Manager Hedge Fund - Sustainable Bonds - Sustainable Equities ○ HSBC Global Investment Funds - Asia Pacific Ex Japan Equity High Dividend - Chinese Equity - Euroland Value - Global Emerging Markets Equity - Global Equity Climate Change - Hong Kong Equity - BRIC Equity - Brazil Equity - Economic Scale US Equity - Indian Equity - Russia Equity - Global Emerging Markets Bond - Global Investment Grade Securitised Credit Bond ○ Franklin Templeton Investment Funds - Franklin K2 Alternative Strategies Fund ○ Janus Henderson Investors Europe, S.A. ○ Nomura Luxembourg Select - Short-term US Treasury Fund ○ Allianz PIMCO High Yield Income Fund

Foreign Audit Firms having made notification to the FSA

As of Oct 30, 2026

No.	Original Notification Date (Updating date)	Name	Address	The foreign issuers for whose financial documents notifying person provides services that are found to correspond to the services provided in auditing and attesting.
				○ AllianceBernstein(Luxembourg)S.à.r.l. ○ UBS(Lux)Bond Fund -Asia Flexible(USD) -AUD -EUR Flexible -Euro High Yield(EUR) ○ UBS(Lux)Strategy Fund - Balanced(USD) - Fixed Income(USD) - Growth(USD) - Yield(USD)
104	Jun 24, 2026 (Aug 5, 2026)	Baker Tilly (Cayman)Ltd.	Governors Square, 23 Lime Tree Bay Avenue, P.O. Box 888, Grand Cayman KY1 1103, Cayman Islands	○ International Management Services Ltd.