

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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 (Jan 6, 2023)	KPMG Audit S.à r.l.	39 Avenue John F. Kennedy, L-1855 Luxembourg	<input type="radio"/> Credit Suisse Money Market Fund (Lux) <input type="radio"/> Credit Suisse Fund Management S.A. <input type="radio"/> DWS Investment S.A. <input type="radio"/> DWS South Africa Rand Short Duration Bond Fund <input type="radio"/> Allianz Global Investors Luxembourg S.A. -DRESDNER HIGH YEILD INCOM FUND <input type="radio"/> T. Rowe Price (Luxembourg) Management S.à r.l. <input type="radio"/> Nikko Bank (Luxembourg) S.A. <input type="radio"/> Total Alpha Investment Fund Management Company SA
2	Aug 7, 2008 (Jan 13, 2022)	KPMG AG Wirtschaftspruefungsgesellschaft	Klingelhoeferstrasse 18, 10785 Berlin, Germany	<input type="radio"/> DWS Investa <input type="radio"/> DWS Investment GmbH <input type="radio"/> DWS-Technology Typ O <input type="radio"/> Deutsche Bank AG <input type="radio"/> SAP SE
3	Aug 7, 2008 (Jun 8, 2022)	KPMG Samjong Accounting Corp.	27th Floor,Gangnam Finance Center, 152, Teheran-ro, Gangnam-gu, Seoul, Korea 06236	<input type="radio"/> Lotte Shopping Co., Ltd. <input type="radio"/> POSCO Co., Ltd.

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				<input type="radio"/> Hyundai Capital Services, Inc.
4	Aug 7, 2008 (Jul 1, 2022)	PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft	Friedrich-Ebert-Anlage 25-37,60327 Frankfurt,Germany	<input type="radio"/> Bayer Aktiengesellschaft <input type="radio"/> Commerzbank Aktiengesellschaft <input type="radio"/> Deutsche Post AG <input type="radio"/> Deutsche Telekom AG <input type="radio"/> Volkswagen Aktiengesellschaft <input type="radio"/> Volkswagen International Finance N.V. <input type="radio"/> Volkswagen International Services N.V. <input type="radio"/> Allianz Global Investors GmbH
5	Aug 20, 2008 (Dec 9, 2022)	PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab	Strandvejen 44, 2900 Hellerup, Denmark	<input type="radio"/> Novo Nordisk A/S
6	Oct 1, 2008 (Oct 5, 2022)	KPMG LLP (UK)	15 Canada Square, Canary Wharf, London, E14 5GL, UK	<input type="radio"/> World Gold Trust Services <input type="radio"/> Standard Chartered Plc
7	Oct 1, 2008 (Nov 1, 2022)	KPMG Australia	Tower Three, International Towers Sydney, 300 Barangaroo Avenue, Sydney, NSW, 2000, Australia	<input type="radio"/> Australia and New Zealand Banking Group Limited
8	Oct 3, 2008 (Jul 6, 2022)	PricewaterhouseCoopers, Hong Kong	22/F, Princes' Building, Central, Hong Kong	<input type="radio"/> 中遠海運控股股份有限公司 <input type="radio"/> Link Asset Management Limited

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				<ul style="list-style-type: none"> <input type="radio"/> Value Partners Limited <input type="radio"/> HKT Management Limited <input type="radio"/> HKT Limited <input type="radio"/> Dongfeng Motor Group Company Limited (東風汽車集團股份有限公司) <input type="radio"/> China Asset Management (Hong Kong) Limited <input type="radio"/> The Hongkong and Shanghai Banking Corporation Limited <input type="radio"/> China CITIC Bank Corporation Limited <input type="radio"/> Bank of China Limited (中國銀行股份有限公司) <input type="radio"/> Credit Suisse Management (Cayman) Limited <input type="radio"/> BOC Hong Kong (Holdings) Limited <input type="radio"/> China Life Insurance Company Limited (中國人壽保險股份有限公司) <input type="radio"/> China Telecom Corporation Limited
9	Oct 3, 2008 (Jan 12, 2023)	PricewaterhouseCoopers LLP	Suite 2600 PwC Tower,18 York Street,Toronto,Ontario,Canada,M5J 0B2	<ul style="list-style-type: none"> <input type="radio"/> AGF All World Tax Advantage Group Limited <input type="radio"/> Royal Bank of Canada
10	Nov 5, 2008 (Sep 12, 2022)	Deloitte LLP	1 New Street Square London EC4A 3HQ United Kingdom	<ul style="list-style-type: none"> <input type="radio"/> DSG International PLC

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				<input type="radio"/> United Utilities PLC <input type="radio"/> Vodafone Group Plc <input type="radio"/> The Royal Bank of Scotland plc <input type="radio"/> Merrill Lynch International <input type="radio"/> Severn Trent Plc <input type="radio"/> World Gold Trust Services, LLC <input type="radio"/> ETFS Metal Securities Ltd <input type="radio"/> ETFS Commodity Securities Ltd <input type="radio"/> Janus Capital Trust Manager Limited <input type="radio"/> Morgan Stanley & Co. International plc <input type="radio"/> MUFG Securities EMEA plc <input type="radio"/> Man Fund Management (Guernsey) Limited <input type="radio"/> BP p.l.c. <input type="radio"/> GlaxoSmithKline plc <input type="radio"/> FundLogic (Jersey) Limited

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				<input type="radio"/> IQ EQ Management Bermuda Limited <input type="radio"/> Lloyds Banking Group plc <input type="radio"/> Lloyds Bank plc
11	Dec 3, 2008 (May 9, 2022)	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	<input type="radio"/> ICICI Bank Limited
13	Dec 3, 2008 (Oct 11, 2022)	KPMG LLP	12 Marina View #15-01Asia Square Tower 2 Singapore 018961	<input type="radio"/> StarHub Ltd <input type="radio"/> Omni-Plus System Limited <input type="radio"/> Mita Capital Pte. Ltd.
14	Dec 11, 2008 (Nov 2, 2022)	PricewaterhouseCoopers Channel Islands LLP	37 Esplanade,St Helier,Jersey,JE1 4XA,Channel Islands,UK	<input type="radio"/> Moore Management (Bermuda) Limited <input type="radio"/> HSBC Portfolio Selection Fund <input type="radio"/> HSBC Alternative Strategy Fund <input type="radio"/> HSBC Uni-Folio
15	Dec 11, 2008 (Oct 4, 2022)	PricewaterhouseCoopers LLP	1 Embankment Place, London WC2N 6RH, United Kingdom	<input type="radio"/> Western Asset Management Company Limited <input type="radio"/> Goldman Sachs International <input type="radio"/> J.P. Morgan Mansart Management Limited

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				<input type="radio"/> HSBC Bank plc <input type="radio"/> HSBC Holdings plc
16	Dec 26, 2008 (Jul 4, 2022)	PricewaterhouseCoopers AG	Birchstrasse 160, 8050 Zurich, Switzerland	<input type="radio"/> EUROFIMA European Company for the Financing of Railroad Rolling Stock (欧州鉄道金融公社) <input type="radio"/> Credit Suisse Group AG <input type="radio"/> Credit Suisse AG
17	Dec 26, 2008 (Jul 1, 2022)	PricewaterhouseCoopers Accountants N.V.	Thomas R. Malthusstraat 5, 1066 JR Amsterdam, The Netherlands	<input type="radio"/> Volkswagen International Finance N.V. <input type="radio"/> Volkswagen Financial Services N.V. <input type="radio"/> Toyota Motor Finance (Netherlands) B.V. <input type="radio"/> NIBC Bank N.V. <input type="radio"/> Coöperatieve Rabobank U.A. (Rabobank) <input type="radio"/> N.V. Bank Nederlandse Gemeenten
18	Jan 5, 2009 (Jul 6, 2022)	Ernst & Young Ltd	Aeschengraben 27, CH-4051 Basel, Switzerland	<input type="radio"/> UBS AG
19	Jan 16, 2009 (Dec 27, 2021)	Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft	Flughafenstrabe 61, 70629 Stuttgart Germany	<input type="radio"/> Commerzbank Aktiengesellschaft <input type="radio"/> Deutsche Bank Aktiengesellschaft
20	Jan 16, 2009 (Feb 24, 2022)	Ernst & Young Audit	1/2,place des Saisons 92400 Courbevoie Paris La Défense 1 France	

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21	Jan 19, 2009 (Dec 9, 2021)	PricewaterhouseCoopers LLP, Singapore	7 Straits View, Marina one East Tower, Level 12 singapore 018936	<input type="radio"/> Hutchison Port Holdings Trust <input type="radio"/> ABF PAN ASIA BOND INDEX FUND <input type="radio"/> Genting Singapore Limited
22	Jan 26, 2009 (Jan 13, 2023)	Deloitte Haskins & Sells LLP	One International Center, Tower 3, 32nd Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013, India	<input type="radio"/> Infosys Limited
23	Jan 29, 2009 (Dec 21, 2022)	Deloitte & Touche LLP	30 Rockefeller Plaza, New York, New York 10112-0015, USA	<input type="radio"/> The Procter & Gamble Company <input type="radio"/> Microsoft Corporation <input type="radio"/> Morgan Stanley <input type="radio"/> Marsh & McLennan Companies, Inc. <input type="radio"/> Putnum Investment Management, LLC <input type="radio"/> The Putnum Advisory Company, LLC <input type="radio"/> Morgan Stanley Finance LLC <input type="radio"/> NetApp, Inc. <input type="radio"/> Dow Inc. <input type="radio"/> General Electric Company
24	Jan 29, 2009 (May 6, 2022)	Mazars SA	61, rue Henri Regnault 92400 Courbevoie, France.	<input type="radio"/> L' AIR LIQUIDE S.A.

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				<input type="radio"/> DEXIA CREDIT LOCAL <input type="radio"/> BNP PARIBAS <input type="radio"/> AXA ACTIONNARIAT II <input type="radio"/> Natixis <input type="radio"/> GDF Suez <input type="radio"/> BPCE S.A.
25	Jan 30, 2009 (Jul 15, 2021)	PRICEWATERHOUSECOOPERS AUDIT SAS	63 rue de Villiers, 92200 Neuilly Sur Seine, France	<input type="radio"/> BNP PARIBAS <input type="radio"/> AXA INVESTMENT MANAGERS PARIS <input type="radio"/> NATIXIS INVESTMENT MANAGERS INTERNATIONAL <input type="radio"/> BNP PARIBAS Asset Management SAS <input type="radio"/> Amundi Investment Solutions <input type="radio"/> J.P. Morgan Mansart Investments <input type="radio"/> SANOFI <input type="radio"/> Crédit Agricole Corporate and Investment Bank <input type="radio"/> BPCE S.A.

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				<input type="radio"/> Crédit Agricole S.A. <input type="radio"/> THEAM <input type="radio"/> Natixis <input type="radio"/> L' AIR LIQUIDE S.A. <input type="radio"/> Amundi Asset Management
26	Jan 30, 2009 (May 25, 2022)	KPMG S.A.	Tour EQHO, 2 avenue Gambetta, CS60055, 92066 Paris La Défense Cedex – France	<input type="radio"/> Electricité de France <input type="radio"/> Renault <input type="radio"/> Orange SA <input type="radio"/> Banque Fédérative du Crédit Mutuel
27	Feb 9, 2009 (Jan 13, 2015)	PricewaterhouseCoopers	Level 1, Darling Park Tower, 201 Sussex Street, Sydney NSW 2000, AUSTRALIA	<input type="radio"/> Commonwealth Bank of Australia <input type="radio"/> Macquarie Financial Products Management <input type="radio"/> Toyota Finance Australia Limited <input type="radio"/> Westpac Banking Corporation
28	Feb 13, 2009 (Jul 21, 2021)	Deloitte & Associés	Tour Majunga, 6 Place de la Pyramide 92908 Paris la Defense Cedex, France	<input type="radio"/> Alcatel Lucent <input type="radio"/> Société Générale

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				<input type="radio"/> France Telecom <input type="radio"/> Renault <input type="radio"/> Electricité de France <input type="radio"/> BNP PARIBAS <input type="radio"/> Dexia Credit Local <input type="radio"/> NATIXIS <input type="radio"/> Lyxor Asset Management S.A. <input type="radio"/> GDF SUEZ <input type="radio"/> BPCE S.A. <input type="radio"/> BNP PARIBAS ASSET MANAGEMENT France
29	Feb 13, 2009 (Jun 29, 2021)	Samil PricewaterhouseCoopers	17th Flr,100,Hangang-daero,Yongsan-gu seoul,04386 Korea	<input type="radio"/> KT Corporation <input type="radio"/> Lotte Shopping Co., Ltd. <input type="radio"/> Shinhan Bank
30	Mar 12, 2009 (Aug 30, 2021)	Kantor Akuntan Publik Tanudiredja,Wibisana Rintis & Rekan	World Trade Centre(WTC)3,J1.Jenderal Sudirman Kav.29-31,Jakarta,Indonesia	
31	Mar 24, 2009 (Feb 15, 2022)	KPMG	8th Floor, Prince's Building, 10 Chater Road, Central, Hong Kong	<input type="radio"/> China Telecom Corporation Limited

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				<input type="radio"/> Henderson Land Development Company Limited <input type="radio"/> China Shenhua Energy Company Limited <input type="radio"/> China CITIC Bank Corporation Limited <input type="radio"/> Credit Suisse Management (Cayman) Limited <input type="radio"/> HK Electric Investments and HK Electric Investments Limited <input type="radio"/> Air China Limited
32	Apr 8, 2009 (Nov 11, 2022)	Ernst & Young LLP	One Manhattan West, New York, NY 10001-8604, USA	<input type="radio"/> Analog Devices, Inc. <input type="radio"/> The Coca-Cola Company <input type="radio"/> Eli Lilly and Company <input type="radio"/> Intel Corporation <input type="radio"/> McDonald's Corporation <input type="radio"/> Texas Instruments Incorporated <input type="radio"/> BNY Mellon Large Cap Securities Fund, Inc. <input type="radio"/> State Street Corporation <input type="radio"/> UBS O' Connor LLC

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				<input type="radio"/> AbbVie Inc. <input type="radio"/> HP Inc. <input type="radio"/> Hewlett Packard Enterprise Company <input type="radio"/> Abbott Laboratories <input type="radio"/> Lam Research Corporation
33	Apr 16, 2009 (Jan 11, 2023)	KPMG LLP	345 Park Avenue, New York, NY 10154, USA	<input type="radio"/> Accenture Public Limited Company <input type="radio"/> Western Digital Corporation <input type="radio"/> Adobe Systems Inc <input type="radio"/> Applied Materials Inc <input type="radio"/> Citigroup Inc <input type="radio"/> Pfizer Inc <input type="radio"/> Visa Inc <input type="radio"/> SPDR Gold Trust <input type="radio"/> Synopsys, Inc. <input type="radio"/> DoorDash, Inc.

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34	Apr 22, 2009 (Oct 6, 2020)	Ernst & Young Société Anonyme	35E avenue John F.Kennedy, L-1855 Luxembourg, Grand Duchy of Luxembourg	<ul style="list-style-type: none"> <input type="radio"/> Global Funds Management S.A. <input type="radio"/> AB SICAV I – International Technology Portfolio <input type="radio"/> AB SICAV I – International Health Care Portfolio <input type="radio"/> AB FCP I – American Income Portfolio <input type="radio"/> AB FCP I – Global High Yield Portfolio <input type="radio"/> AB FCP I – Short Duration Bond Portfolio <input type="radio"/> UBS (Lux) Key Selection SICAV <input type="radio"/> Japan Fund Management (Luxembourg) S.A. <input type="radio"/> Schroder Investment Management (Europe) S.A.) <input type="radio"/> AB FCP I – Asia Ex-Japan Equity Portfolio <input type="radio"/> UBS Fund Management (Luxembourg) S.A. <input type="radio"/> BNP Paribas Global Bond Fund <input type="radio"/> BlackRock Global Funds – US Dollar High Yield Bond Fund <input type="radio"/> BlackRock Global Funds – World Bond Fund <input type="radio"/> BlackRock Global Funds – Asian Dragon Fund / US Government Mortgage Fund <input type="radio"/> AB SICAV I – American Growth Portfolio <input type="radio"/> Master Trust Company

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As at Feb 28, 2023

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35	Apr 27, 2009 (Aug 22, 2022)	Deloitte Touche Tohmatsu	35/F One Pacific Place 88 Queensway Hong Kong	<input type="radio"/> Shenzhen Investment Holdings Bay Area Development Company Limited <input type="radio"/> Cheung Kong Infrastructure Holdings Limited <input type="radio"/> China Merchants Bank Co., Ltd. <input type="radio"/> 中国国际航空股份有限公司 (Air China Limited) <input type="radio"/> 中国中煤能源股份有限公司 <input type="radio"/> 中国工商银行股份有限公司 (Industrial and Commercial Bank of China Limited)
36	Apr 28, 2009 (Jul 12, 2022)	Ernst & Young LLP (Ernst & Young S.R.L.)	EY Tower, 100 Adelaide St. W, Toronto, ON M5H 0B3 Canada	
37	May 1, 2009 (Aug 13, 2015)	Ernst & Young Australia	200 George Street Sydney, NSW 2000, Australia	<input type="radio"/> National Australia Bank Limited <input type="radio"/> Telstra Corporation Limited
38	May 1, 2009 (Jun 2, 2022)	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	<input type="radio"/> 中華電信股份有限公司 <input type="radio"/> 中國鋼鐵股份有限公司
39	May 13, 2009 (Oct 26, 2021)	PricewaterhouseCoopers, Ireland	One Spencer Dock, North Wall Quay, Dublin 1, Ireland	<input type="radio"/> Monthly Dividend High Yield Fund <input type="radio"/> Daiwa Equity Fund Series – New Major Economies Fund <input type="radio"/> Daiwa Gaika MMF <input type="radio"/> Janus Selection

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				<input type="radio"/> Goldman Sachs Asset Management Fund Services Limited <input type="radio"/> Barclays Multi-Manager Fund public limited company <input type="radio"/> PIMCO Select Funds plc – Eurodollar High Quality Fund <input type="radio"/> PIMCO Funds: Global Investors Series plc – PIMCO Asia High Yield Bond Fund
40	May 14, 2009 (Oct 12, 2022)	Deloitte & Touche LLP	One Capital Place, Shedden Road, George Town, Grand Cayman, KY1-1109 Cayman Islands, B.W.I.	<input type="radio"/> Nomura HFR New Managers Fund <input type="radio"/> Monex Fund of Funds Series I – Monex-HFR Private Equity Fund & Hedge Fund Investments 2006 <input type="radio"/> Monex Fund of Funds Series I – Monex-HFR Private Equity Fund & Hedge Fund Investments 2007 <input type="radio"/> Global Futures Unit Trust – Global Futures Fund <input type="radio"/> Monex Fund of Funds Series I – Monex Global Distressed Investments <input type="radio"/> Queensgate Trust Company Ltd. <input type="radio"/> Premium Funds – European High Yield <input type="radio"/> Mizuho Global Selected Umbrella Unit Trust – Mizuho Strategic Commodities Fund <input type="radio"/> Nomura Offshore Series Trust – GS Emerging Markets Corporate Bond Fund <input type="radio"/> Nikko Premier Fund – Nikko Energy Infrastructure Fund (Quarterly Distribution) <input type="radio"/> Premium Funds – Global Corporate Bond

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Nikko World Trust – Nikko Green New Deal Fund <input type="radio"/> Nikko Real Asset Fund <input type="radio"/> Nomura Trust – Nomura Alpha Managers, a Series Trust of Nomura Trust <input type="radio"/> Premium Funds – Schroder Japanese Equity Fund <input type="radio"/> Nikko European Convergence Equity Fund <input type="radio"/> Nikko Offshore Funds – Nikko Rockefeller Global Energy FundSM <input type="radio"/> Nomura Select Series Trust – Nomura Manager Select 1207, a Series Trust of Nomura Select Series Trust <input type="radio"/> Nikko Country Funds – Nikko Russia Prosperity Fund <input type="radio"/> Nikko World Trust – World Hybrid Securities Fund <input type="radio"/> Nikko World Trust – Nikko BlackRock High Quality Allocation Fund (USD) <input type="radio"/> Nikko Global Funds <input type="radio"/> Nomura Select Series Trust – Nomura Manager Select 1110, a Series Trust of Nomura Select Series Trust <input type="radio"/> Premium Funds <ul style="list-style-type: none"> – Wealth Core Portfolio Conservative Type – Wealth Core Portfolio Growth Type <input type="radio"/> Premium Funds <ul style="list-style-type: none"> – Global Core Equity Fund <input type="radio"/> Quantic Trust <ul style="list-style-type: none"> – USD Target Maturity Bond Fund 201703

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> Premium Funds – Wealth Core Portfolio Advanced Type <input type="radio"/> MS Star Funds
41	May 29, 2009 (Jun 15, 2022)	Deloitte Anjin LLC (安進会計法人)	One IFC Building 10, Gukjegeumyung-ro, Yeongdeungpo-gu, Seoul, Republic of Korea	<input type="radio"/> Busan Bank <input type="radio"/> Woori Bank <input type="radio"/> The Export-Import Bank of Korea <input type="radio"/> KOREAN AIR LINES CO., LTD.
42	Jun 11, 2009 (Nov 9, 2022)	Deloitte Audit,société à responsabilité limitée	20 Boulevard de Kockelscheuer L-1821 Luxembourg, Grand Duchy of Luxembourg	<input type="radio"/> Blackrock Fund Management Company SA <input type="radio"/> MUFG Lux Management Company S.A. <input type="radio"/> Nikko Skill Investments Trust (Lux) <input type="radio"/> Morgan Stanley Asset Management S.A. <input type="radio"/> Pictet Global Selection Fund—European Bond Fund <input type="radio"/> Pictet Global Selection Fund—Global High Yield Utilities Equity Fund <input type="radio"/> Pictet Global Selection Fund—Nikko Pictet Global Growing Market Fund <input type="radio"/> Pictet Global Selection Fund—Global High Yield Emerging Equities Fund <input type="radio"/> Nikko Money Market Fund

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				<input type="radio"/> Fidelity World Funds <input type="radio"/> Fidelity Nikko Global Selection
43	Jun 11, 2009 (Jul 2, 2021)	Ernst & Young Accountants LLP	Boompjes 258, 3011 XZ Rotterdam, the Netherlands	<input type="radio"/> CoÖperatieve Centrale Raiffeisen-Boerenleenbank B.A. <input type="radio"/> Aegon N.V. <input type="radio"/> N.V. Bank Nederlandse Gemeenten <input type="radio"/> Telefonica Europe B.V. <input type="radio"/> Nomura Europe Finance N.V. <input type="radio"/> Toyota Motor Finance (Netherlands) B.V.
44	Jun 11, 2009 (Nov 7, 2022)	Ernst & Young, S.L.	Raimundo Fernández Villaverde,65 28003 Madrid Spain	
45	Jun 12, 2009 (Oct 25, 2022)	KPMG Cayman Islands	P.O.Box 493, Century Yard, Cricket Square, Grand Cayman, KY1-1106, Cayman Islands	<input type="radio"/> JA-VP CHINA NEW CENTURY FUND <input type="radio"/> JA-VP CHUGOKUTAIRIKU FOCUS FUND <input type="radio"/> Credit Suisse Universal Trust (Cayman) – SMBC Friend/Credit Suisse AUD Principal Protected on Redemption or Maturity with Early Redemption Provision Derivative Fund 0709 (Nikkei Linked Dividend Type) <input type="radio"/> Credit Suisse Universal Trust (Cayman) II – USD Emerging Infrastructure Fund <input type="radio"/> ACCESS TRUST : Merrill Lynch Focus One Series – Asia-Pacific Focus One <input type="radio"/> ACCESS TRUST : Merrill Lynch Focus One Series – Europe Focus One

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				<ul style="list-style-type: none"> ○ 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) ○ Credit Suisse Universal Trust (Caymann) II – RPM Managed Futures linked Fund (Principal Protected on Maturity in AUD) ○ Credit Suisse Universal Trust (Caymann) II – RPM Managed Futures linked Fund II (Principal Protected on Maturity in AUD) ○ Credit Suisse Universal Trust (Caymann) II – RPM Managed Futures linked Fund III (Principal Protected on Maturity in AUD) ○ 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 ○ UW Fund – UW Macau Fund I ○ Credit Suisse Universal Trust (Caymann) II – Global Futures Selection Fund (Principal Protected on Maturity in AUD) ○ 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) ○ International Management Services Limited.

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As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Superfund Japan <input type="radio"/> Superfund Gold Japan <input type="radio"/> Superfund Blue Japan <input type="radio"/> Citi Investment Trust (Cayman) – Citi Country Selector Foreign Currency Series <input type="radio"/> Citi Investment Trust (Cayman) – Principal Protected Nikkei 225 Linked Fund without Target Auto Redemption (AUD) (2009-01) <input type="radio"/> Citi Investment Trust (Cayman) – Commodity Rich Currencies Linked Fund (USD) (10-11) <input type="radio"/> Kokusai – MUGC Trust <input type="radio"/> Kokusai – MUGC TRUST Performance of dbX-Winton Linked Open <input type="radio"/> Kokusai – MUGC TRUST Performance of dbX-Winton Linked Fund Unit Type 1110 (AUD) <input type="radio"/> Kokusai – MUGC TRUST Short-Term High Yield Corporate Bond Fund 2012-10 <input type="radio"/> Kokusai – MUGC TRUST Short-Term High Yield Corporate Bond Fund 2012-10 JPY-denominated JPY Appreciation Hedged and Depreciation Followed Type <input type="radio"/> Kokusai – MUGC Master Trust Global Short-Term High Yield Corporate Bond Fund <input type="radio"/> Superfund Red Japan <input type="radio"/> CS (Cayman) Limited <input type="radio"/> Mizuho Cayman Trust (First Series Trust)

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Multi Strategies Fund – Turkish Lira Money Market Fund <input type="radio"/> Mizuho Cayman Trust <input type="radio"/> New-S FPT Capital Trust Vietnam Balanced Fund, a Series Trust of New-S FPT Capital Trust <input type="radio"/> Strugeon Central Asia Balanced Fund Ltd <input type="radio"/> Sri Lanka Treasury Fund <input type="radio"/> Templeton Global Bond Fund Foreign Currency Series <input type="radio"/> JPY 95 Day Liquidity Fund <input type="radio"/> USD 95 Day Liquidity Fund <input type="radio"/> North American Equity Income Covered Strategy Fund <input type="radio"/> US Focused Growth Equity Fund Foreign Currency Series <input type="radio"/> Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1710 – fiscal yearend June 30, 2018 <input type="radio"/> Red Arc Global Investments (Cayman) Trust, USD Denominated Target Setting at Maturity Fund 1703 – fiscal yearend December 31, 2017 <input type="radio"/> Trade Finance Dynamic Opportunities Fund <input type="radio"/> EPOCH PARTNERS LIMITED <input type="radio"/> Capital Strategies Trust – Epoch Digital Assets

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Azabu Value Fund <input type="radio"/> Azabu Value Master Fund LP <input type="radio"/> Marunouchi Global Fund II L.P. <input type="radio"/> Epic Hedge Fund Selection 1 (A Series Trust of the Epic Fund of Funds) <input type="radio"/> Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1802 <input type="radio"/> Red Arc Global Investments (Cayman) Trust, TARGET SETTING AT MATURITY FUND 1809 <input type="radio"/> Red Arc Global Investments (Cayman) Trust , USD DENOMINATED CITIGROUP NOTE, RETURN REFERRING THE HIGH WATERMARK OF GLOBAL MULTI ASSET STRATEGY FUND – fiscal yearend December 31, 2020 <input type="radio"/> Red Arc Global Investments (Cayman) Trust , FLEXIBETA FUND VT5/VT10 – fiscal yearend June 30, 2020 <input type="radio"/> Red Arc Global Investments (Cayman) Trust, ALGEBRIS FINANCIAL HYBRID SECURITIES FUND Fiscal Year End: December 31, 2021 <input type="radio"/> Meister's Collection Year End: 31 October 2021 Trustee: Elian Trustee (Cayman) Limited <input type="radio"/> PIMCO Short Term Income Strategy Fund Year End: 31 December 2021 Trustee: Elian Trustee (Cayman) Limited <input type="radio"/> US Municipal Bond Fund Year End: 30 November 2021 Trustee: Elian Trustee (Cayman) Limited <input type="radio"/> Tokio Marine CAT Bond Fund Year End: 31 August 2021 Trustee: Elian Trustee (Cayman) Limited <input type="radio"/> Australia REIT Fund (liquidating) Year End: 16 September 2021 Trustee: Elian Trustee (Cayman) Limited <input type="radio"/> Australia REIT Plus (liquidating) Year End: 16 September 2021 Trustee: Elian Trustee (Cayman) Limited

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> ○ 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 ○ 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 TURITY FUND Fiscal Year End: June 30, 2022 ○ Red Arc Global Investments (Cayman) Trust, CITIGROUP NOTE – TARGET SETTING AT MATURITY FUND 2203 Fiscal Year End: October 31, 2022
46	Jun 23, 2009 (Dec 26, 2022)	PricewaterhouseCoopers Société coopérative	2 rue Gerhard Mercator, L- 2182 Luxembourg, Grand Duchy of Luxembourg	<ul style="list-style-type: none"> ○ AXA Euro Bond Incom ○ Asset Backed Securities Fund ○ INVESCO Funds ○ Janus Global Technology Fund ○ Janus Global Life Sciences Fund ○ Nomura Multi Currency Japan Stock Fund ○ Nomura Multi Currency MMF

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Nomura Multi Currency Attractive Dividend Japan Stock Fund <input type="radio"/> FIL Investment Management (Luxembourg) S.A. <input type="radio"/> Monthly Income ABS Investment <input type="radio"/> Multi Manager Access II <input type="radio"/> Morgan Stanley Pantheon Fund <input type="radio"/> GAIKADATE MONEY MARKET FUND <input type="radio"/> Mizuho Fund Series – Euro Monthly Income Fund <input type="radio"/> Nomura US Loan Income <input type="radio"/> BNP Paribas Asset Management Luxembourg <input type="radio"/> GS American Bond Income <input type="radio"/> GS GLOBAL CURRENCY FUND <input type="radio"/> JPMorgan Asset Management (Europe) S. à r. l. <input type="radio"/> MAN-AHL Landmark <input type="radio"/> MAN-AHL Milestone <input type="radio"/> T. ROWE PRICE LIFE PLAN INCOME FUND

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> Cominvest Asset Management S. A. <input type="radio"/> Triple Crown <input type="radio"/> UBS Australian Bond Income <input type="radio"/> UBS (Lux) Equity Sicav <input type="radio"/> UBS (Lux) Bond Sicav <input type="radio"/> AXA Funds Mangement S. A. <input type="radio"/> Nikko Money Maket Fund <input type="radio"/> Goldman Sachs Funds <input type="radio"/> Amundi Funds <input type="radio"/> UBS (Lux) Money Market Fund <input type="radio"/> Natixis International Funds (LUX) I <input type="radio"/> PIMCO Global Advisors (Luxembourg) S.A. <input type="radio"/> Goldman Sachs Structured Investments SICAV <input type="radio"/> Goldman Sachs Specialized Investments <input type="radio"/> UBS (Lux) Equity Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> UBS (Lux) Money Market Invest <input type="radio"/> Credit Suisse Nova (Lux) <input type="radio"/> Pictet Asset Management (Europe) S.A. <input type="radio"/> CS Investment Funds 4 <input type="radio"/> Barclays Portfolios SICAV <input type="radio"/> Multi Manager Access <input type="radio"/> Global Opportunities Access <input type="radio"/> Focused SICAV <input type="radio"/> HSBC Global Investment Funds <input type="radio"/> Franklin Templeton Investment Funds <input type="radio"/> Nordea 1, SICAV – European High Yield Bond Fund <input type="radio"/> Janus Henderson Investors Europe S.A.
47	Jun 23, 2009 (Sep 13, 2022)	DELOITTE, S.L.	Plaza de Pablo Ruiz Picasso, s/n-Torre Picasso 28020 Madrid Spain	
48	Jun 25, 2009 (Nov 24, 2022)	PricewaterhouseCoopers Cayman Islands	PO Box 258, 18 Forum Lane, Camana Bay, Grand Cayman, Cayman Islands, KY1-1104	<input type="radio"/> Goldman Sachs Global Currency Fund – Dollar Plus <input type="radio"/> Nippon Offshore Funds – Nikko Global Market Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Nippon Offshore Funds – Nikko Global Tri-Asset Fund <input type="radio"/> Nippon Offshore Funds – GW SELECT FUND MODERATE TYPE G W SELECT FUND AGGRESSIVE TYPE <input type="radio"/> FC Global Vietnam Fund <input type="radio"/> Eiger Fund Series – Emerging Money Fund (ZAR) <input type="radio"/> Japan Star Fund (a Series Trust of TACT Multi Manager Investment Trust) <input type="radio"/> Putnam Diversified Income Trust (Cayman) <input type="radio"/> Putnam Bank Loan Fund <input type="radio"/> HS – VAM Vietnam Index Linked Fund <input type="radio"/> Emerging Bond Fund Currency Selection <ul style="list-style-type: none"> – USD Portfolio – EUR Portfolio – AUD Portfolio – ZAR Portfolio <input type="radio"/> Matterhorn Fund Series – Banco do Brasil Group Funds Linked Fund <input type="radio"/> Nippon Offshore Funds – Tri-Sector High Income Bond Fund <input type="radio"/> Protected Emerging Bond Fund 0508 <input type="radio"/> Mizuho GS Investment Unit Trust – Mizuho GS Hybrid Securities Fund <input type="radio"/> MUGC GS Cayman Fund – GS Financial Institutions Capital Securities FX Fund <input type="radio"/> Nippon Offshore Funds – Global High Yield Bond Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> ○ Tokio Marine Strategic Trust – Tokio Marine Rogge Nippon Bond Fund Currency Selection ○ 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 ○ Daitpn Japan Real Estate Value (Offshore Feeder Fund Ltd.) ○ Haitong Aizawa Attractive Dividend Yield Chinese Stock Fund ○ Haitong Aizawa China Number One Fund ○ Emerging Bond Fund Currency Selection – USD (BRL-hedged) Portfolio – AUD (BRL-hedged) Portfolio ○ CREATIVE TRUST : HEDGE FUND LINKED FUND (JPY) ○ Daiwa Fund Series – Daiwa Emerging Bond Fund (Currency Select) – The Tower of Currency ○ Kokusai Cayman Trust – Gaikadate US High Yield Bond Open Currency Selection ○ Daiwa Discovery Fund Series – Daiwa/Fidelity Asia High Yield Bond Fund (Monthly Distribution) – Currency Dragon – ○ Kokusai Cayman Trust – Gaikadate World Investment Grade Bond Open Currency Selection ○ DIAM Cayman Trust – Global High Yield Bond Fund Currency Selection ○ Nippon Offshore Funds – Emerging Markets Mid-Small Cap Active Equity Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Japan Offshore Fund Series – NM Global Investment Grade Corporate Bond Fund <input type="radio"/> DIAM Cayman Trust – Aspect Managed Futures Fund <input type="radio"/> Mizuho AB Trust Series – Mizuho US High Income Bond Fund <input type="radio"/> Nippon Offshore Funds – Emerging Market Corporate Bond Open Fund <input type="radio"/> Nomura Fund Select – World High Dividend Yield Stock Premium <input type="radio"/> GIM (Cayman Islands) Trust – Global Financial Sector Bond Fund <input type="radio"/> MUGC GS Cayman Fund – GS Emerging Markets High Yield Bond Fund <input type="radio"/> MUGC GS Cayman Fund – GS Australia Hybrid Securities Fund <input type="radio"/> Nomura Fund Select – Turkish Bond <input type="radio"/> MUGC/Fidelity Trust – Fidelity North America Economic Zone New Growth Stock Fund <input type="radio"/> MUGC GS Cayman Fund – GS CoCos & Capital Securities Fund <input type="radio"/> Kokusai Cayman Trust <ul style="list-style-type: none"> – USD–denominated USD Hedged Kokusai Capital Japan Equity Open – AUD–denominated AUD Hedged Kokusai Capital Japan Equity Open <input type="radio"/> Nomura Fund Select – European High Yield Bond Fund <input type="radio"/> GIM Cayman Trust I – Nikko Global Financial Sector Bond Fund <input type="radio"/> GIM Cayman Trust II – Nikko Alternative Investment Strategies Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> MUAM Global Cayman Trust - U.S. Bank Loan Fund USD - U.S. Bank Loan Fund AUD AUD-hedged <input type="radio"/> MUAM Global Cayman Trust - PIMCO Income Fund USD - PIMCO Income Fund JPY <input type="radio"/> Nomura Fund Select - Asia High Yield Bond <input type="radio"/> Japan Offshore Fund Series - NM US Investment Grade Corporate Bond Fund <input type="radio"/> Tokio Marine Strategic Trust - Tokio Marine Rogge Global Hybrid Securities Fund <input type="radio"/> Nomura Fund Select - World Balance Investment <input type="radio"/> Daiwa Discovery Fund Series - Daiwa Core Bond Strategy Fund <input type="radio"/> Nikko AM Offshore Funds - DoubleLine Total Return Fund <input type="radio"/> Nikko AM Offshore Funds - NEUB Corporate Hybrid Securities Fund <input type="radio"/> Offshore Strategy Fund - Australian High Dividend Equity Fund <input type="radio"/> Offshore Strategy Fund - NK Premium CAT Bond Fund <input type="radio"/> Multi Strategies Trust - Nuveen US Equity Long & Short Fund <input type="radio"/> Manulife Investments Trust- US Core Fixed Income Fund <input type="radio"/> DIAM Cayman Trust - USD Prime One Fund (5Y) 2019-04 <input type="radio"/> Western Asset Offshore Funds -Western Asset Bank Loan (Multi-Currency) Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<ul style="list-style-type: none"> <input type="radio"/> Western Asset Offshore Funds –Western Asset Total Return Opportunities <input type="radio"/> Western Asset Offshore Funds –WA High Income Corporate Bond (Multi-Currency) Fund <input type="radio"/> Nomura Cayman Trust– PIMCO Income Strategy Fund (USD) – PIMCO Income Strategy Fund(AUD)) <input type="radio"/> Goldman Sachs (Cayman Islands) Unit Trust – Goldman Sachs US Focused Growth Equity Sub-Trust <input type="radio"/> Goldman Sachs (Cayman Islands) Unit Trust – Goldman Sachs US Technology Equity Sub-Trust
49	Jul 23, 2009 (Jan 13, 2023)	Ernst & Young	27/F, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong	<ul style="list-style-type: none"> <input type="radio"/> Sparx Overseas LTD. <input type="radio"/> China Everbright Bank Company Limited <input type="radio"/> WH Group Limited <input type="radio"/> ChainaAMC CSI 300 Index ETF–JDR <input type="radio"/> China Construction Bank Corporation <input type="radio"/> Manulife Investment Management (Hong Kong) Limited <input type="radio"/> Semiconductor Manufacturing International Corporation <input type="radio"/> 中国中煤能源股份有限公司
50	Jul 24, 2009 (Sep 15, 2022)	PricewaterhouseCoopers LLP	300 Madison Avenue, New York, NY 10017-6204, USA	<ul style="list-style-type: none"> <input type="radio"/> 3M Company <input type="radio"/> Agilent Technologies, Inc. <input type="radio"/> American Express Company

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> Bank of America Corporation <input type="radio"/> Baxter International Inc. <input type="radio"/> Cisco Systems, Inc. <input type="radio"/> Edwards Lifesciences Corporation <input type="radio"/> The Goldman Sachs Group, Inc. <input type="radio"/> International Business Machines Corporation <input type="radio"/> Johnson & Johnson <input type="radio"/> JPMorgan Chase & Co. <input type="radio"/> Nu Skin Enterprises, Inc. <input type="radio"/> QUALCOMM Incorporated <input type="radio"/> Toyota Motor Credit Corporation <input type="radio"/> Zimmer Holdings, Inc. <input type="radio"/> Vanguard Index Funds – Vanguard Small – Cap Index Fund <input type="radio"/> Vanguard Index Funds – Vanguard Total Stock Market Index Fund <input type="radio"/> Vanguard Wellesley Incom Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> CORNING INCORPORATED <input type="radio"/> VMware, Inc. <input type="radio"/> AllianceBernstein L.P. <input type="radio"/> SPDR® S&P500® ETF Trust <input type="radio"/> NVIDIA CORPORATION <input type="radio"/> Prudential Financial, Inc. <input type="radio"/> The Korea Fund, Inc. <input type="radio"/> Keysight Technologies, Inc. <input type="radio"/> Medtronic Public Limited Company <input type="radio"/> Tesla, Inc. <input type="radio"/> eBay Inc. <input type="radio"/> Pacific Investment Management Company LLC <input type="radio"/> Splunk Inc. <input type="radio"/> PUTNAM DIVERSIFIED INCOME TRUST <input type="radio"/> Putnam Income Fund

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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				<input type="radio"/> Putnam High Yield Fund <input type="radio"/> Anylam Pharmaceuticals, Inc.
51	Aug 12, 2009 (Jan 11, 2023)	Deloitte LLP	Bay Adelaide Centre, East Tower 8 Adelaide Street West, Suite 200 Toronto, ON, M5H 0A9, Canada	<input type="radio"/> BCE Inc.
52	Aug 13, 2009 (Sep 27, 2011)	SALUSTRO REYDEL SA	3 cours du Triangle 92939 Paris La Défense Cedex France	
53	Aug 14, 2009 (Jan 12, 2023)	Ernst & Young LLP	One Raffles Quay North Tower, Level 18, Singapore 048583	<input type="radio"/> State Street Global Advisors Singapore Limited <input type="radio"/> YCP Holdings (Global) Limited
54	Aug 31, 2009 (Jul 6, 2022)	PricewaterhouseCoopers Zhong Tian LLP	11F PricewaterhouseCoopers Center, 202 Hu Bin Road, Shanghai 200021, People's Republic of China	<input type="radio"/> CITIC Group Corporation (中国中信集团有限公司)
55	Sep 3, 2009 (Oct 18, 2021)	Ernst & Young LLP	1 More London Place, London UK, SE1 2AF	<input type="radio"/> Wisdom Tree Commodity Securities Limited <input type="radio"/> Wisdom Tree Metal Securities Limited <input type="radio"/> Standard Chartered PLC
56	Sep 9, 2009	Rankin Berkower (Cayman) LTD	Corporate Plaza, 1st Floor 24 Howard Street, George Town P.O.Box 30349, KY1-1202 Grand Cayman, Cayman Islands	<input type="radio"/> FC J-Trust-Japanese Equities Prospective for Listing Fund
57	Sep 25, 2009	Au Ping Lam	Office No.1002, 10th Floor, Li Po Chun Chambers, 189, Des Voeux Road, Central, Hong Kong	<input type="radio"/> United World Online Limited
58	Oct 16, 2009 (May 2, 2018)	Ernst & Young Han Young	Taeyoung Bldg, 111, Yeouigongwon-ro, Yeongdeungpo-gu, Seoul 07241 Korea	
59	Oct 19, 2009	HLB Ler Lum	2nd & 3rd Floor, Bangunan Yeoh, 35&37 Jalan Kamunting, 550300 Kuala Lumpur, Malaysia	<input type="radio"/> YTL Corporation Berhad
60	Nov 20, 2009 (Mar 7, 2011)	To&Ho Certified Public Accountants Limited (陶何會計師事務所有限公司)	16/F Shing Lee Commercial Building, 8 Wing Kut Street, Central, Hong Kong	

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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61	Nov 24, 2009 (Apr 1, 2022)	KPMG Auditores,S.L.	Paseo de la Castellana 259C; Edificio Torre Cristal 28046 Madrid-SPAIN	<input type="radio"/> Endesa, S.A.
62	Dec 9, 2009 (Jun 15, 2016)	Ernst & Young	Ernst & Young Building, Hartcourt Centre, Hartcourt St, Dublin 2, Ireland	<input type="radio"/> UBS (Ir) Alternative Solutions plc
63	Jan 29, 2010 (Nov 11, 2022)	Ernst & Young Ltd.	62 Forum Lane, Camana Bay, P.O. Box 510,Grand Cayman,KY1-1106, Cayman Islands, British West Indies	<input type="radio"/> Cape China Fund <input type="radio"/> Tower K1 J-Fund <input type="radio"/> Precious Trust – Vietnam Infrastructure Fund <input type="radio"/> Money Select Trust – South African Rand Fund, a Series Trust of Money Select Trust <input type="radio"/> Phillip-Aizawa Trust – Thai Fund <input type="radio"/> SOL JAPAN FUND <input type="radio"/> Philosophic 2 Investment Trust – Bond Plus Fund Linked to the Performance of Winton 15-10 (AUD) <input type="radio"/> Philosophic 2 Investment Trust – Bond Plus Fund Linked to the Performance of Winton 15-05 (AUD) <input type="radio"/> Sophos Cayman Trust II – USD-denominated Morgan Stanley Global Premium Equity Open <input type="radio"/> Nineteen77 Global Merger Arbitrage Opportunity Fund <input type="radio"/> Global Funds Trust Company <input type="radio"/> CS (Cayman) Limited
64	Jun 7, 2010	BDO Daejoo LLC	629 Dongha Bldg. Gangnam, Daechi-dong, Seoul Korea, 135-281	

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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.
65	Jun 22, 2010 (Dec 13, 2022)	Ernst & Young et Autres	1/2, place des Saisons 92400 Courbevoie Paris La Défense 1 France	<input type="radio"/> ENGIE <input type="radio"/> Sanofi-Aventis <input type="radio"/> Société Générale <input type="radio"/> Crédit Agricole Corporate and Investment Bank <input type="radio"/> Crédit Agricole S.A. <input type="radio"/> Amundi Asset Management
66	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	<input type="radio"/> First Abu Dhabi Bank P.J.S.C.
67	Dec 21, 2010 (Sep 3, 2021)	PricewaterhouseCoopers Auditores Independentes	Avenida Francisco Matarazzo, 1400, Torre Torino, Água Branca, São Paulo, SP – Brazil, ZIP CODE 05001–100	
68	Sep 12, 2011 (Dec 28, 2022)	KPMG AB	Vasagatan16 PO Box 382, SE-10127 Stockholm, Sweden	
69	Nov 21, 2011	Ernst&Young AS	Dronning Eufemias gate 6, NO 0191 Oslo, Norway	<input type="radio"/> DNB Bank ASA
70	Mar 8, 2012 (Apr 24, 2015)	BDO Cayman Ltd.	PO Box31118, 2nd Floor–Building3, Governors Square, 23 Limetree Bay Avenue, Grand Cayman, KY1–1205, Cayman Islands	<input type="radio"/> Superfund Green Japan <input type="radio"/> Superfund Green Gold Japan <input type="radio"/> Superfund Garant IV US\$ Trust <input type="radio"/> Superfund Blue Japan <input type="radio"/> Superfund Red Japan

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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.
71	Apr 25, 2013 (Jul 8, 2021)	EY Bedrijfsrevisoren BV	De Kleetlaan2,1831 Diegem,Belgium	<input type="radio"/> bpost SA/NV
72	May 2, 2013 (Jun 12, 2013)	PVMD Bedrijfsrevisoren CVBA	Rue de l'Yser 207,4430 Ans,Belgium	<input type="radio"/> bpost SA/NV
73	May 17, 2013 (Sep 19, 2019)	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	<input type="radio"/> VFMVN30 ETF
74	May 24, 2013 (Nov 15, 2022)	Ernst & Young AB	Hamngatan 26, Box 7850, S-103 99 Stockholm, Kingdom of Sweden	<input type="radio"/> Svenska Handelsbanken AB (publ)
75	May 28, 2013 (Dec 20, 2022)	KPMG Oy Ab	Töölönlahdenkatu 3 A, 00100 Helsinki, Finland	<input type="radio"/> OP Corporate Bank plc
76	Jul 19, 2013 (Jul 7, 2022)	Öhrlings PricewaterhouseCoopers AB	Torsgatan 21,113 21,Stockholm,Sweden	
77	Oct 28, 2013 (Feb 4, 2022)	KPMG S.p.A.	Via Vittor Pisani 25,20124 Milan,Italy	<input type="radio"/> Moncler S.p.A. <input type="radio"/> Enel S.p.A.
78	Jun 27, 2014	Noone Casey	9 Fitzwilliam Square, Dublin 2, Ireland	<input type="radio"/> Carne Global Fund Managers (Ireland) Limited
79	Jun 30, 2014 (Jun 1, 2021)	Deloitte & Touche LLP	6 Shenton Way, OUE Downtown Two, #33-00, Singapore 068809	
80	Apr 1, 2015 (Jul 12, 2021)	Ernst & Young PLT	Level 23A, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, 50490 Kuala Lumpur Malaysia	<input type="radio"/> Malayan Banking Berhad
81	Jun 19, 2015 (Dec 14, 2022)	BDO USA, LLP	330 North Wabash, Suite 3200 Chicago, Illinois 60611 United States	<input type="radio"/> MediciNova, Inc.
82	Jul 6, 2016 (Dec 14, 2016)	RSM US LLP	1 South Wacker Drive Chicago, Illinois, USA 60606	<input type="radio"/> Korea Equity Fund, Inc.
83	Feb 9, 2017 (Jan 20, 2022)	PricewaterhouseCoopers France	63, rue de Villiers, 92200 Neuilly Sur Seine, France	<input type="radio"/> BANQUE FEDERATIVE DU CREDIT MUTUEL
84	Oct 26, 2017 (Mar 25, 2022)	PricewaterhouseCoopers Auditores,S.L.	Paseo de la Castellana,259 B,28046 Madrid Spain	<input type="radio"/> Banco Santander, S.A.

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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.
85	Dec 20, 2017 (Apr 17, 2020)	Grant Thornton Cayman Islands	P.O.Box 1044, 2nd Floor Century Yard, Cricket Square, 171 Elgin Avenue, Grand Cayman, Cayman Islands	<input type="radio"/> PassIM Trust – Series 2016 Nikkei 225 Fund <input type="radio"/> PassIM Trust – Series 2016 TOPIX Fund <input type="radio"/> PassIM Trust – Series 2016 JPX–Nikkei 400 Fund <input type="radio"/> PassIM Trust – AUD Target Maturity Bond Fund 201612 <input type="radio"/> PassIM Trust – AUD Target Maturity Bond Fund 201609 <input type="radio"/> New–S FPT Capital Trust Vietnam Balanced Fund
86	Mar 8, 2018 (Mar 11,2022)	Deloitte GmbH Wirtschaftsprüfungsgesellschaft	Rosenheimer platz 4,81669 Munich, Germany	
87	Dec 18, 2018 (Apr 11, 2022)	Deloitte Ireland LLP	Deloitte & Touche House, Earlsfort Terrace, Dublin 2, D02 AY28, Ireland	<input type="radio"/> Polar Capital Funds Public Limited Company <input type="radio"/> Federated Hermes Investment Funds public limited company – Federated Hermes SDG Engagement Equity Fund <input type="radio"/> BlackRock Fixed Income Dublin Funds public limited company –iShares Green Bond Index Fund (IE)
88	May 29, 2019 (Jul 16, 2020)	KPMG	1 Stokes Place, St Stephen's Green, Dublin 2, Ireland	<input type="radio"/> SMT Fund Services (Ireland) Limited <input type="radio"/> GAM Fund Management Limited
89	Jun 14, 2019 (Oct 11, 2022)	PricewaterhouseCoopers Oy	Itamerentori 2, 00180 Helsinki, Finland	<input type="radio"/> Nordea Bank Abp
90	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	<input type="radio"/> FPT Fund Management Joint Stock Company
91	Dec 24, 2020	Grant Thornton	13–18 City Quay, Dublin 2, Ireland	<input type="radio"/> Brionglold Bridge Unit Trust

Foreign Audit Firms having made notification to the FSA

As at Feb 28, 2023

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.
				<input type="radio"/> DMS Target Maturity Setting Fund 2020-07
92	Jun 30, 2021	BDO Audit, Société Anonyme	1, rue Jean Piret L-2350 B.P. 351 L-2013 Luxembourg	<input type="radio"/> Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. <input type="radio"/> Mitsubishi UFJ Investor Services & Banking (Luxembourg) S.A. Dublin Branch
93	Dec 15, 2021 (Nov 9, 2022)	Deloitte Statsautoriseret Revisionspartnerselskab	Weidekampsgade 6, 2300 Copenhagen S, Denmark	<input type="radio"/> Novo Nordisk A/S
94	May 23, 2022	PricewaterhouseCoopers AB	Torsgatan 21, 113 21, Stockholm, Sweden	<input type="radio"/> Svenska Handelsbanken AB (publ)
95	Aug 10, 2022	Deloitte Audit Limited	Deloitte Place, Triq l-Intornjatur, Zone 3, Central Business District, Birkirkara, Malta CBD 3050	<input type="radio"/> Emerging Asset Management Ltd.
96	Oct 4, 2022	SHINEWING (HK) CPA Limited	17/F, Chubb Tower, Windsor House, 311 Gloucester Road, Causeway Bay, Hong Kong	<input type="radio"/> 中遠海運發展股份有限公司 / COSCO SHIPPING Development Co., Ltd.
97	Dec 7, 2022	Macias Gini & O'Connell LLP	2029 Century Park East, Suite 1500 Los Angeles, CA 90067 USA	<input type="radio"/> Techpoint Inc.
98	Jan 31, 2023	FTW & Partners CPA Limited	Rooms 1001-1003, 10th floor, Wing On Kowloon Centre, 345 Nathan Road, Kowloon, Hong Kong	<input type="radio"/> Cape Asset Management Limited <input type="radio"/> Tower Asset Management Limited
99	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	<input type="radio"/> Barak Fund SPC Limited - Barak Structured Trade Finance Segregated Portfolio