



The World Bank

ECA Region¹

ELIGIBLE AUDIT FIRMS²

Country	Audit Firm	Address	Tel	Status
Albania	Ernst & Young, Skopje – Albania Branch	Rruga e Dibres, Godina Observator, Kati 7, Tirane Contact: Mario Vangjeli Email: mario.vangjeli@al. ey.com	+355 4 24 19 571	Fully Acceptable
Albania	KPMG Albania Sh.p.k.	Deshmoret e 4 Shkurtit Twin Towers Building 1 13th Floor, Tirana Contact: Steven Nutly al- office@kpmg.co m	+355 4 22 27 4524	Fully Acceptable

¹ This list is subject to an update each time that a review of audit firms is carried out in the ECA Region.

² Until **June 2017** all approved audit firms were assessed and classified as **fully acceptable** or **Acceptable for project and grant financial statements only**. **Fully acceptable** audit firms are eligible to audit IFRS based prepared Financial Statements, typically for entity financial statement. Firms that are “Acceptable for project and grant financial statements only” can carry out certain audit assignments, typically only grant and project audits, usually only within their country.

The Revised and Updated Audit Firm Assessment Guidelines (2017) focuses on the acceptability of audit firms to audit of project financial statements. This approach differs from past practice in ECA as the audit firms are no longer approved to be fully or partially acceptable. Therefore, the assessment results do not automatically extend to audit of the entity financial statements. The Guidelines explain in detail in par 7(a) how this matter is dealt, with going forward.

Country	Audit Firm	Address	Tel	Status
Albania	Deloitte Albania Sh.p.k.	Str. Elbasanit, Pallati poshte Fakultetit Gjeologji Miniera, Tirana Contact: Elvis Ziu Email: eziu@deloittece. com	+355 4 45 17 920	Fully Acceptable
Albania	PRICEWATERHOUSECOOP ERS AUDIT sh.p.k., Albania	Blvd. Deshmoret e Kombit, Twin Towers, kulla 1, kati 10, Tirane Contract: Kledi Kodra Email: pwc.albania@al.p wc.com	+355 4 22 42 254	Fully Acceptable
Albania	GRANT THORNTON ALBANIA sh.p.k.	Rr: Sami Frasheri, Kompleksi T.I.D, Shk. B, Floor 1, 10 000 Tirana, Albania Contact: Marjan Andonov Email: gtalbania@grant- thornton.com.mk	+355 4 22 74 832	Fully Acceptable
Albania	Baker Tilly Albania sh.p.k	Rr. Kavajës, Tirana Tower, Kati 9 Tirane Contact: Elton Haxhi Email: ehaxhi@bakertill yalbania.com	+355 4 22 32 726	Acceptable for audit of grants and projects ³ only

³ Not eligible to undertake audits of a country portfolio of World Bank financed projects.

Country	Audit Firm	Address	Tel	Status
Albania	Jointly: GJINI CONSULTING sh.p.k.	Rr. Pjeter Bogdani, Pall. 39/1, Ap 4/4 Tirane Contact: Teit Gjini Email: t.gjini@gjiniconsulting.com	+355 4 22 78 015	Acceptable for audit of grants and projects ⁴ only
	& I.L.D.-99 AUDITING sh.p.k., Albania	Rruga Ismail Qemali, Nd.5 H.4 Ap 8, Tirane Contact: Diana Ylli Email: diana.ylli@ild-99.com; luan.kamberi@ild-99.com	+355 4 22 70 900	
Albania	NH EuroConsult Sh.p.k, Albania	Rr. Brigada 8, Pallati 8/1, Ap. 14, Tirane Contact: Hysen Cela Email: celahysen@gmail.com	+355 4 22 58 245	Acceptable for audit of grants and projects ⁵ only
Albania	FICADEX Albania	"SARACEVE",P. UNICON, Nj.B nr.8 Tirane Contact: Ms. Maria Dushi Email: alficadex@gmail.com	+355 4 45 00 632	Conditionally qualified ⁶
Armenia	Ernst & Young CJSC	1 Northern Ave. 8 th Fl., Office 27 0001 Yerevan yerevan@am.ey.com	+374 10 500 790	Fully Acceptable
Armenia	Grant Thornton CJSC	8/1 Vagharshyan Street, 0012 Yerevan gta@am.gt.com	+374 10 260 964	Acceptable (project and grant financial statements only)

⁴ Not eligible to undertake audits of a country portfolio of World Bank financed projects

⁵ Not eligible to undertake audits of a country portfolio of World Bank financed projects

⁶ Acceptable for the ongoing audit contract only. A country-based FMS will review the working papers on the audit assignment of the Bank financed project to ensure quality of work done and provide further guidance, if required.

Country	Audit Firm	Address	Tel	Status
Armenia	KPMG Armenia CJSC	26/1 V. Sargsyan Str, Erebuni Plaza Business Center, 8 th fl. 0010 Yerevan general@kpmg.co.am	+374 10 566 762	Fully Acceptable
Armenia	PHP Partners CJSC	2 Adonts Street, ERAZ Business Center, Yerevan, 0014, Armenia general@php.am	+374 10 204 090	Acceptable (project and grant financial statements only)
Armenia	Pricewaterhouse Coopers Armenia LLC	1/12 North Avenue, NORD Business Center, 5 th fl. 0001 Yerevan office.yerevan@am.pwc.com	+374 10 592 171	Fully Acceptable
Armenia	BDO Armenia CJSC (SOS-Audit Ltd)	38-55 A. Tigranyan Str. 0037 Yerevan info@sosaudit.am , bdo@bdoarmenia.am	+374 10 201 151	Fully Acceptable
Azerbaijan	Ernst & Young Holdings (CIS) B.V. Azerbaijan	Hyatt International Center, Hyatt Tower III, 1 st Floor, Izmir Street 1033, Baku, AZ1065, Azerbaijan Contact: Turgay Teymurov, Partner	+994 12 490 7020	Fully Acceptable
Azerbaijan	Deloitte & Touche, LLC, Azerbaijan	The Landmark - 8 th Floor 90A Nizami Street, Baku, AZ1010 Azerbaijan Contact: Elnur Gurbanov, Partner	+994 12 598 2970	Fully Acceptable

Country	Audit Firm	Address	Tel	Status
Azerbaijan	PricewaterhouseCoopers	The Landmark – 12 th Floor 90 A Nizami Street Baku, AZ1010, Azerbaijan Contact: Teymur Abasgulyev, Partner	+994 12 497 2515	Fully Acceptable
Azerbaijan	Moore Stephens Azerbaijan Limited	86 Nasibbey Yusifbeyli str, 4th floor Baku, AZ1007, Azerbaijan Contact: Hikmet Allahverdiyev, Managing Director	+994 12 541 7748 or 49	Fully Acceptable
Azerbaijan	Baker Tilly Azerbaijan, LLC	Bridge Plaza 11th Floor 6 Bakikhanov Street, Baku, AZ1065, Azerbaijan Contact: Ziya Ibrahimov, (Partner)	+994 12 404 5152	Acceptable (project and grant financial statements only).
Azerbaijan	KPMG Azerbaijan Limited	Kempinski Hotel Badamdar Office Building, 4 th Floor 1C M. Mushfiq Street Baku, 1006 Contact: Sanan Mammadov Sr. Mgr., Head of Audit	+994 12 404 8910 +994 12 404 8911 +994 12 404 8914	Fully Acceptable
Belarus, Republic of	BDO	6a Skryganova Str., Minsk	+375 17 210 5223	Fully Acceptable
Belarus, Republic of	Deloitte & Touche	51 Korolia Str. Minsk	+375 17 200 0353	Fully Acceptable
Belarus, Republic of	Ernst & Young	51 Korolia Str. Minsk	+375 17 209 4535	Fully Acceptable

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Belarus, Republic of	FBK-BEL	39 Koltsova Str. Minsk	+375 17 262 5223	Acceptable for audit of grants and small projects only. ⁷
Belarus, Republic of	KPMG	5 Dimitrova Str., Minsk	+375 17 306 0803	Fully Acceptable
Belarus, Republic of	Grant Thornton LLC	Pobediteley Ave., 103, Office 507, Minsk	+375 17 308 7081	Acceptable for audit of grants and small projects only. ⁸
Bosnia and Herzegovina	Deloitte d.o.o Banja Luka	Majke Marije i brace Mazar 58 i 60 78000 Banka Luka, BiH Contact: Mr. Ranko Travar, Director	+387 51 223 500 +387 51 224 500	Fully Acceptable
Bosnia and Herzegovina	Deloitte d.o.o. Sarajevo	Jadranska bb, 71000 Sarajevo, BiH sbahtanovic@deloittece.com	+387 33 277 560 +387 33 213 147	Fully Acceptable
Bosnia and Herzegovina	KPMG B-H d.o.o za reviziju Sarajevo	Fra A. Zvizdovica 1, 71000 Sarajevo, BiH info@kpmg.com	+387 0) 33 296 573	Fully Acceptable
Bosnia and Herzegovina	Pricewaterhouse Coopers d.o.o. Sarajevo	Fra Andela Zvizdovica 1 Tower B 13 Floor 71000 Sarajevo	+387 33 295 234	Fully Acceptable
Bosnia and Herzegovina	Baker Tilly Re Opinion d.o.o.	Grbavicka 4/IV, Sarajevo, BiH Nihad.fejzic@re-opinion.ba	+387 33 218 829 +387 33 552 150	Fully Acceptable
Bulgaria	Audit Advisors	Bulgaria blvd. r.a. Bokar, Building 21, Fl. 1 1404 Sofia	+359 2 947 4011	Fully Acceptable
Bulgaria	AFA	38 Oborishte Str., 1504 Sofia	+359 2 943 3700 +359 2 425 02 00	Acceptable (project and grant financial statements only).
Bulgaria	Baker Tilly Klitou and Partners	104, Akad Ivan E. Geshov Blvd. Entrance A, 7th Floor, 1612 Sofia	+359 2 958 0980	Fully Acceptable

⁷ Projects with annual disbursements up to US\$ 10 million.

⁸ Projects with annual disbursements up to US\$ 10 million.

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Bulgaria	BDO Bulgaria	Bld. Bulgaria 51B, fl.4 1404 Sofia	+359 2 421 06 57 +359 2 421 06 58 +359 2 421 06 59	Acceptable (project and grant financial statements only).
Bulgaria	Deloitte Audit	Sofia Tower (Mall of Sofia) 103, Alexander Stambolijski Blvd. 1303, Sofia	+359 2 80 23 300	Acceptable (project and grant financial statements only).
Bulgaria	Ernst & Young	EY Polygraphia Office Center, 4th Floor Tsarigradsko shouse blvd 47A, 1124 Sofia	+359 2 8177 100	Fully Acceptable
Bulgaria	Global Audit Services Ltd.	12 Zlaten rog Str. 3 rd floor, Office 1 1407 Sofia Contact: Ms. Tsvetana Vasileva, Managing Partner www.globalaudits ervices.com	+359 2 950 64 00	Fully Acceptable
Bulgaria	Grant Thornton	26 Cherni vrah Blvd. 1421 Sofia	+359 2 980 55 00	Acceptable (project and grant financial statements only).
Bulgaria	KPMG	45/A Bulgaria Boulevard 1404 Sofia Gergana Mantarkova, Managing Partner	+359 2 9697 300	Fully Acceptable
Bulgaria	PricewaterhouseCoopers (PwC)	9-11 Maria Louisa Blvd. 1000 Sofia Stefan Weiblen, Assurance Services Leader Tsvetana Tsankova Partner +359 2 9355 200	+359 2 91 003	Fully Acceptable

Country	Audit Firm	Address	Tel	Status
Croatia	Audit d.o.o. Zagreb	Bastijanova 52A 10 000 Zagreb audit- revizija@audit.hr Zdenko Balen, Zoran Vuk, Partners	+385 1 366 7994 +385 1 366 7995	Fully Acceptable
Croatia	BDO Croatia d.o.o.	Trg J. F. Kennedy 6b 10 000 Zagreb bdo- croatia@bdo.hr Jeni Krsticevic, President of the Management Board	+385 1 239 5741	Fully Acceptable
Croatia	Deloitte d.o.o. Zagreb	Radnicka Cesta 80 10 000 Zagreb Branislav Vrtacnik, Audit Partner	+385 1 235 190	Fully Acceptable
Croatia	Ernst & Young	Milana Sachsa 1 10 000 Zagreb Slaven Durokovic, Partner	+385 1 248 0555	Fully Acceptable
Croatia	HLB Inzenjerski BIRO- Revizija d.o.o.	Riva 20, 51 000 Rijeka revizija@ibr.hr Ana Krivicic, President of the Management Board	+385 51 322 303	Fully Acceptable
Croatia	Iris Nova Rijeka	Fiorello la Guardia 13/III 51000 Rijeka revizija@iris- nova.hr Ljiljana Bencic Markulin, President of the Mgmt. Board	+385 51 330 895	Fully Acceptable
Croatia	KPMG Croatia d.o.o. Zagreb	Ivana Lucica 2a Eurotower 10 000 Zagreb info@kpmg.hr Ismet Kamal, Senior Partner	+385 1 539 0000	Fully Acceptable
Croatia	Mazars Cinotti Audit d.o.o.	I Pile 1 10 000 Zagreb www.cinotti.hr	+384 1 486 4420	Acceptable (project and grant financial statements only).

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Croatia	PriceWaterhouse Coopers	Alexandera von Humboldta 4 10 000 Zagreb Ana Gospodinovic, Director	+385 1 632 8888	Fully Acceptable
Croatia	State Audit Office	Tkalciceva 19, 10 000 Zagreb revizija@revizija. hr Ivan Klesic, Auditor General	+385 1 481 3292	Fully Acceptable
Georgia	BDO LLC	42 Kazbegi Ave. Tbilisi 0177	+995 32 254 5845 (111)	Acceptable (project and grant financial statements only).
Georgia	Deloitte & Touche LLC	36 a Lado Asatiani Street Tbilisi 0105	+995 32 244 566	Fully Acceptable
Georgia	Ernst & Young LLC	Kote Abkhazi Street 44 Tbilisi 0105	+995 32 243 9375 ext. 2128	Fully Acceptable
Georgia	KPMG Georgia LLC	4 Liberty Square, Tbilisi 0105, Georgia	+995 32 2935 713 +995 32 2935 695	Fully Acceptable
Georgia	Pricewaterhouse Coopers Georgia LLC	#7 Bambis Rigi Street Tbilisi 0105	+995 32 250 8050	Fully Acceptable
Kazakhstan	BDO Qazaqstan LLP	6 Bldg., Gabdullina St., Almaty	+7 (727) 331 3134	Acceptable (project and grant financial statements only).
Kazakhstan	Deloitte LLP	36 Al Farabi Av. Almaty	+7 (727) 258 1340	Fully Acceptable
Kazakhstan	Ernst & Young LLP	7/7 Al Farabi Av., Essentai Business center, Almaty	+7 (727) 258 5960	Fully Acceptable
Kazakhstan	“IAC “Centeraudit-Kazakhstan” LLP	Off. 301-302, Business Center, Nurly Tau., Bldg 1B., 3 rd floor, 19, Al Farabi, Almaty	+7 (727) 311 0345	Acceptable (project and grant financial statements only)
Kazakhstan	KPMG Audit LLP	Koktem Business Center 180 Dostyk, Almaty, 050051	+7 (727) 298 0898	Fully Acceptable
Kazakhstan	PricewaterhouseCoopers LLP	34 Al Farabi av, Bldg A, 4 th floor., Almaty, 050059	+7 (727) 330 3200	Fully Acceptable

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Kosovo	KPMG Albania Sh.p.k Kosovo Branch	Sylejman Vokshi, Ho. 14/2 Pristina, Kosovo, 10000 Email: snutley@kpmg.com	+381 (038) 246 771	Qualified
Kosovo	Deloitte Kosovo sh.p.k	Bedri Pejani No. 3, 10030, Pristina 3, Kosovo Email: Kosovo@deloitte Ce.com	+381 (038) 245 582 / 583	Qualified
Kosovo	Grant Thornton L.L.C.	Rexhep Mala, No. 18, Pristina, Kosovo, 10000 Email: gtkosovo@grant- thornton.com.mk	+381 (038) 247 771	Qualified
Kyrgyz Republic	KPMG Bishkek LLC	21 Erkindik boulevard, Bishkek, Kyrgyz Republic kpmg@kpmg.kg	+996 312 62 33 80	Fully Acceptable
Kyrgyz Republic	Ernst & Young Audit LLC	125/1 Toktogul street, Business Center "Avangard", Tower A, 7th floor, Bishkek Kyrgyz Republic bishkek@kg.ev.com	+996 (312) 907 090	Fully Acceptable
Kyrgyz Republic	Mazars Audit LLC	118 Moskovskaya str. 2nd floor, Bishkek, Kyrgyz Republic infoca@mazars.kz	+996 312 88 21 55	Fully acceptable
Kyrgyz Republic	Kreston Bishkek LLC	108 Toktogul Str., Bishkek, Kyrgyz Republic office@kreston.kg	+996 312 66 30 02	Acceptable (project and grant financial statements only)
Kyrgyz Republic	Baker Tilly Bishkek LLC	103 Ibraimov str., BC "Victory", 7th floor, Bishkek, Kyrgyz Republic contact@bakertilly.kg	+996 (312) 90 05 05	Fully acceptable

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Kyrgyz Republic	Grant Thornton LLC	125/1 Toktogul str., Avangard Business Center, Bishkek, Kyrgyz Republic info@kg.gt.com	+996 312 97 94 90	Acceptable (project and grant financial statements only)
Kyrgyz Republic	RSM KGZ LLC	192 Bokonbaeva street, 2 floor, 3.4 room, Bishkek, Kyrgyz Republic info@rsm.kg ; f.saidov@rsm.kg	+996 312 46 88 81	Acceptable (project and grant financial statements only)
North Macedonia	PricewaterhouseCoopers (PwC)	Hyperium Business Center 16 8 Septemvri Blvd. 2nd floor 1000 Skopje	+389 2 3140 900 +389 2 3140 901	Fully Acceptable
Moldova	Deloitte & Touche SRL	65, Stefan cel Mare Blvd., office 300, MD-2001, Chisinau, Moldova Contact: Irina Litra Email: moldova@deloitt ece.com	+373 068301414 +373 22 270310	Fully Acceptable
Moldova	ICS Baker Tilly Klitou and Partners SRL	65, Stefan cel Mare Blvd., 5th floor, office 507, MD-2001, Chisinau, Moldova Contact: Constantin Schendra Email: info@bakertillykl itou.md	+373 688 92 555 +373 22 233003	Fully Acceptable
Moldova	ICS Ernst & Young SRL	51, Alexandru cel Bun str., MD-2012, Chisinau, Moldova Contact: Lilia Colin Email: office@md.ey.co m	+373 22 214 040	Fully Acceptable

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Moldova	ICS KPMG SRL	171/1 Stefan cel Mare blvd., 8 th floor, MD-2004, Chisinau, Moldova Contact: Rusu N. Email: kpmg@kpmg.md	+373 60002124 +373 22 580580	Fully Acceptable
Moldova	ICS PricewaterhouseCoopers Audit SRL	37, M. Cibotari street, MD-2012, Chisinau, Moldova Contact: Constantin Barbaros Email: viorelia.gutu@ro.pwc.com	+373 22 251700	Fully Acceptable
Moldova	IM Grant Thornton Audit SRL	69, Grigore Ureche str., MD-2005, Chisinau, Moldova Contact: Dan Popov Email: office@md.gt.com	+373 22 860571	Fully Acceptable
Moldova	Moore Stephens KSC SRL	202, Stefan cel Mare Blvd., Kentford Building, 9 th floor MD-2004, Chisinau, Moldova Contact person: V. Dolghi Email: info@moorestephens-ksc.md	+373 22 022555	Fully Acceptable
Montenegro	Deloitte d.o.o.	Bulevar Svetog Petra Cetinjskog bb, Maxim Building, Podgorica	+382 20 228324	Fully Acceptable
Montenegro	Ernst&Young d.o.o.	Serdara Jola Piletica, BC Palada, Podgorica	+382 20 238477	Fully Acceptable

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Montenegro	KPMG d.o.o.	Bulevar Svetog Petra Cetinjskog 1a, Podgorica	+382 20 201480	Fully Acceptable
Montenegro	PricewaterhouseCoopers d.o.o.	Rimski Trg 50, Podgorica	+382 20 234352	Fully Acceptable
Poland	Deloitte & Touche	ul. Jana Pawła II 19, 00-854 Warszawa www.deloitte.com.pl Mr. Radosław Kuboszek Audit Partner	+48 22 511 0811 +48 22 511 0813	Fully Acceptable
Poland	EY	Rondo ONZ 1 00-124 Warszawa www.ey.com.pl Mr. Neil Hughes Managing Partner, Mr. Jacek Hryniuk, Deputy Managing Partner, Ms. Anna Sirocka Partner	+48 22 557 7000	Fully Acceptable
Poland	Finans Servis	Ul. Kopernika 30, 00-336 Warsaw http://www.finans-servis.com.pl/ Mr. Andrzej Skórzewski, President	+48 22 826 4543	Acceptable (project and grant financial statements only).
Poland	Interfin	ul. Radzikowskiego 27/03 31-315 Kraków http://www.interfin.pl/ Mr. Marian Palka, President	+48 12 422 7858	Acceptable (project and grant financial statements only).
Poland	Kancelaria Porad Finansowo-Ksiegowych dr Piotr Rojek Sp. z.o.o.	ul. Konduktorska 33 40-155 Katowice http://www.kpfk.pl Ms. Natalia Rojek-Godzic, President	+48 12 422-78-58 +48 12 422-49-86	Acceptable (project and grant financial statements only).

Country	Audit Firm	Address	Tel	Status
Poland	KPMG	Ul. Chlodna 51, Pietro XVI, 00-867, Warsaw www.kpmg.pl Mr. Richard Cysarz, Audit Partner	+48 22 528 1100	Fully Acceptable
Poland	Morison Finansista	ul. Glowna 6, 61-005 Poznan, http://www.finansi sta.pl Ms. Lidia Skudlawska, President	+48 61 654 4100 (Reception) +48 61 654 4102 (Secretary)	Acceptable (project and grant financial statements only).
Poland	PKF Consult Sp. z o.o. and PKF Audyt Sp. z o.o.	ul. Orzycka 6 lok. 1B 02-695 Warszawa Poland http://www.pkfconsult.com.pl Ms. Ewa Jakubczyk-Caly, President	+48 22 560 76 50	Fully acceptable <i>except for audits related to financial sector.</i> Only one audit firm within PKF Consult Group is allowed to participate in the same selection process.
Romania	BDO Audit	Victory Business Center 24 Invingatorilor Street district 3, 030992, Bucharest Managing Partner : Mr. Silviu Manolescu office@bdo.ro www.bdo.ro	+40 21 319 94 76 +40 372 169 900	Fully Acceptable
Romania	Baker Tilly Klitou and Partners	52, Splaiul Independentei district 5, 05850, Bucharest Managing Partner: Camelia Horlaci info@bakertillyklitou.ro www.bakertillyklitou.ro	+40 21 315 61 00	Fully Acceptable

Country	Audit Firm	Address	Tel	Status
Romania	Deloitte Audit	Str. Nicolae Titulescu 4-8, East Entrance, 3 rd Floor, district 1, Bucharest Country Managing Partner: Ahmed Hassan	+40 21 222 16 61	Acceptable (project and grant financial statements only).
Romania	Ernst & Young	Bucharest Tower Center 22nd floor 15-17 Ion Mihalache Blvd. Sector 1, 011171 Bucharest Country Managing Partner: Bogdan Ion office@ro.ey.com www.ey.com/RO	+40 21 402 40 00	Fully Acceptable
Romania	Grant Thornton Romania	Green Court Bucharest – building C, 5th floor 4D Gara Herastrau str. Bucharest Assurance Partner: Ludmila Costin office@ro.gt.com	+40 21 320 23 28	Fully Acceptable
Romania	Mazars Romania	Pipera Business Tower Bd. Dimitrie Pompeiu, nr. 6E, 5 th floor, 020335, Bucharest Country Managing Partner: Dino Ebneter Audit: Vasile Andrian contact@mazars.ro o www.mazars.ro	+40 31 229 26 00 + 40 21 528 57 57	Acceptable (project and grant financial statements only).

Country	Audit Firm	Address	Tel	Status
Romania	Moore Stephens KSC Assurance	175 Calea Floreasca, Floreasca Tower 13 th floor, district 1, Bucharest 014459 Managing Partner: Mamas Koutsoyiannis mamas@moorestephens-ksc.ro www.moorestephens.com/locations/ms-ksc-srl-bucharest	+40 374 490 074	Fully Acceptable
Romania	KPMG	Victoria Business Park DN1, Soseaua Bucuresti-Ploiesti nr. 69-71, district 1, Bucharest, 013685 Senior Partner: Serban Toader, kpmgro@kpmg.ro www.kpmg.com/RO	+40 741 800 800 +40 372 377 800	Fully Acceptable
Romania	PricewaterhouseCoopers (PwC)	Lakeview Building 301-311 Barbu Vacarescu St., 020276, Bucharest Country Managing Partner: Ionut Simion office.inbox@ro.pwc.com www.pwc.ro	+ 40 21 225 30 00	Acceptable (project and grant financial statements only).

Country	Audit Firm	Address	Tel	Status
Romania	RSM Scot	16 Frumoasa St, district 1, 010987, Bucharest Managing Partner: Dan Schwartz office@rsmcot.ro www.rsmcot.ro	+40 21 318 9150 +40 372 731 131	Acceptable (project and grant financial statements only).
Russian Federation	OOO Baker Tilly Russaudit	15/1 Zubarev pereylok, Moscow 129164	+7 495 788 5567, 68	Fully Acceptable
Russian Federation	BDO Unicon AO	PREO-8, Preobrazhenskaya Sq 8, Moscow 107061	+7 495 797 5665	Fully Acceptable
Russian Federation	ZAO PriceWaterhouse Coopers Audit	White Square Office Center 10 Butyrsky Val Moscow, 125047	+7 495 967 6000	Fully Acceptable
Russian Federation	OOO FBK	44/1 Myasnitskaya ul., Moscow 101000	+7 495 737 5353	Fully Acceptable
Russian Federation	OOO Marillion Audit Company	7/10, Building 1, Bolshaya Polyanka str. 119180 Moscow	+7 495 959 5231 +7 495 959 5232	Fully Acceptable
Russian Federation	ZAO MCD	Aptekarksaya emb. 20A 197022 S. Petersburg	+7 812 600 9100	Fully Acceptable
Russian Federation	OOO Ernst&Young	Sadovnicheskaya Emb., 77, bld. 1 Moscow, 115035	+7 495 755 9700	Fully Acceptable
Russian Federation	OOO Pacioli Audit Company	11 (Building 2) Khvostov per. 1- st, 119180, Moscow	+7 495 780 6250 +7 495 780 6248	Acceptable to audit Project and PIU Financial Statements.
Russian Federation	ZAO Rufaudit	2/6, Building 1, Kolokolnikov per., 107045 Moscow	+7 495 797 8770	Acceptable to audit Project and PIU Financial Statements.
Russian Federation	ZAO KPMG	10 Presnenskaya Naberezhnya, Block C Moscow 123317	+7 495 937 4477	Fully Acceptable
Serbia	BDO d.o.o.	Knez Mihajlova 10	+381 11 3281 367	Fully Acceptable

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Serbia	Deloitte d.o.o.	Terazije 8	+381 11 3812 100	Fully Acceptable
Serbia	Ernst&Young d.o.o.	Bulevar Mihajla Pupina 115d	+381 11 2095 800	Fully Acceptable
Serbia	KPMG d.o.o.	Kraljice Natalije 11	+381 11 2050 500	Fully Acceptable
Serbia	PricewaterhouseCoopers d.o.o.	Omladinskih brigada 88a	+381 11 3302 100	Fully Acceptable
Tajikistan	Deloitte & Touche LLC	Business Center S.A.S. 24a, Ayni Street Office 307 Dushanbe 734012 gatobek@deloitte.com and srakhimov@deloitte.com	+992 90 1111 440 +992 90 1111 330	Fully Acceptable ⁹
Tajikistan	ECOVIS Tajikistan	137 Rudaki avenue, Dushanbe, 734003, Tajikistan www.ecovis.com/tajikistan	+992 44 600 8877	Acceptable for project financial statements (grants and credits) only
Ukraine	BDO	201-203, Kharkivske Road Kiev, Ukraine	+38 044 496 0588	Fully Acceptable
Ukraine	Deloitte & Touche	48-50a Zhylanskaya str Kiev, Ukraine	+38 044 490 9000	Fully Acceptable
Ukraine	Ernst & Young	19A, Khreschatyk str Kiev, Ukraine	+38 044 490 3008	Fully Acceptable
Ukraine	KPMG	11 Mykhaylivska str, Kiev, Ukraine	+38 044 490 5507	Fully Acceptable
Ukraine	MAZARS	Business center Illynsky, 8 Illynska str, 6th floor Kiev, Ukraine	+38 044 390 7107	Acceptable to audit grants and projects

⁹ Fully acceptable if audit report is signed by Partner in Almaty, Kazakhstan

Country	Audit Firm	Address	Tel	Status
Ukraine	PKF	41, O. Honchara St., 3 floor Kiev, Ukraine pkf@pkf.kiev.ua	+38 044 501 2531, 223 02 50	Acceptable to audit grants and projects
Ukraine	Pricewaterhouse Coopers (PWC)	75 Zhylynska str, Kiev, Ukraine	+38 044 490 6777	Fully Acceptable
Ukraine	RSM APiK	37/19 Donetska str Kiev, Ukraine	+38 044 501 5934	Acceptable to audit grants and projects
Ukraine	UHY Prostr	24 Saksaganskogo, off 21, Kiev, Ukraine	+38 044 492 8716	Acceptable to audit grants and projects
Ukraine	Yakolev & Partners	67 Pobedy Ave., entrance 1, 3floor, office 308 Kiev, Ukraine	+38 044 206 1030	Acceptable to audit grants and projects
Uzbekistan	Deloitte & Touche	75, Mustakillik Avenue, 100000, Tashkent tashkent@deloitte.uz	+998 71 120 44 45	Fully Acceptable
Uzbekistan	Ernst & Young	75, Mustaqillik Avenue 100000, Tashkent EYTashkent@uz.ey.com	+998 71 140 64 82	Fully Acceptable
Uzbekistan	KPMG Audit LLC	107B, Block A, Amir Temur Avenue International Business Center Tashkent, Uzbekistan, 100084	+998 78 147 77 44	Fully Acceptable

Country	Audit Firm	Address	Tel	Status
Uzbekistan	PriceWaterhouseCoopers	4th floor 88A, Mustaqillik prospekt Mirzo-Ulugbek district Tashkent 100000 Otabek Muhammadiyev Director - Assurance and Advisory Services otabek.muhammadiyev@uz.pwc.com	+998 71 120 61 01	Fully Acceptable ¹⁰
Uzbekistan	Tsiar Finans	85, Shakhrisabz Str. 700047 Tashkent reception@ciar.uz	+998 71 281 52 20	<i>Acceptable for project financial statements audit only (grants, loans and credits)</i>
Uzbekistan	Grant Thornton	16 Nasirov str. 4th passage, 100084 Tashkent audit@uz.gt.com	+998 71 244 47 45	<i>Acceptable for project financial statements audit only (grants, loans and credits)</i>
Uzbekistan	PKF MAK ALYANS	22, Aviasozlar str eet, 1 passage, 100016 Tashkent info@pkf.uz	+998 71 294 73 86	<i>Acceptable for project financial statements audit only (grants, loans and credits)</i>
Uzbekistan	Kreston Tashkent	21, Buzbozor street, 7 passage, 100007 Tashkent kt@kreston.uz	+998 90 977 61 65	<i>Acceptable for project financial statements audit only (grants, loans and credits)</i>

¹⁰ Fully acceptable if audit report is signed by Partner from PwC Almaty, Kazakhstan.