

<b>Member Firms</b>				
<b>S/N</b>	<b>Firm name</b>	<b>Country</b>	<b>Yes</b>	<b>Special T&amp;C</b>
1	Cabinet Zazoua	Algeria	x	
2	WTS Australia	Australia	x	
3	WTS Tax Service Steuerberatungsgesellschaft mbH, Vienna	Austria	x	
4	ICON Wirtschaftstreuhand GmbH, Linz	Austria	x	
5	Sorainen & Partners FLLC, Minsk	Belarus		Agreed and awaiting signature
6	Tiberghien, Brussels	Belgium / Luxembourg		
7	FACE Africa Tax & Legal	Benin		
8	WTS China Co. Ltd.	China	x	
9	FACE Africa Tax & Legal	Côte d'Ivoire		previous version signed
10	WTS Cyprus Ltd., Nicosia	Cyprus		
11	WTS Alfery s.r.o., Praha	Czech Republic		Agreed and awaiting signature Yes
12	Lundgrens Law Firm P/S, Hellerup	Denmark		Company dissolved
13	WTS Egypt LLC, Cairo	Egypt	x	

14	Advokaadibüroo Sorainen AS, Tallinn	Estonia	Agreed and awaiting signature	
15	FIDAL, Paris	France		
16	WTS Steuerberatungsgesellschaft mbH, Munich	Germany		
17	WTS Nobisfields, Accra	Ghana	previous version signed	
18	Accounting Solutions S.A.	Greece	x	Yes
19	WTS Klient Adótanácsadó Kft., Budapest	Hungary	previous version signed Yes	
20	Dhruva Advisors, Mumbai	India	No longer a member	
21	Consulthink	Indonesia	x	
22	Sabios Tax Limited	Ireland	x	
23	WTS R&A Studio Tributario Associato, Turin	Italy		
24	WTS Kenya LLP, Nairobi	Kenya	x	
25	ZAB Sorainen, Riga	Latvia	Agreed and awaiting signature	
26	Advokatu kontora Sorainen ir partneriai, Vilnius	Lithuania	Agreed and awaiting signature	
27	Thenesh, Renga & Associates ("TraTax"), Kuala Lumpur	Malaysia	previous version signed	
28	CorrieriCilia	Malta		
29	WTS Tax Consulting (Mauritius) Ltd., Ebene	Mauritius	x	
30	Atlas Fiscalisten	Netherlands	Yes	

31	WTS New Zealand	New Zealand	x	
32	WTS Blackwoodstone	Nigeria	x	
33	SANDS Advokatfirma DA, Oslo	Norway	x	
34	Enfoque Consulting (Private) Ltd, Islamabad	Pakistan	Agreed and awaitng signature	
35	Doradztwo Podatkowe WTS & SAJA Sp.z.o.o.	Poland		
36	Vieira de Almeida, Lisbon	Portugal		
37	Althaus Consulting, Moscow	Russia	EU sanctions in place	
38	Sadagah CPA & Consultants, Jeddah	Saudi Arabia		
39	FACE Africa S.A., Dakar	Senegal	previous version signed	
40	WTS Porezi i Finansije, Belgrade	Serbia	x	
41	Taxise Asia LLC	Singapore		
42	WTS Tax d.o.o.	Slovenia	x	
43	WTS Renmere	South Africa	previous version signed	
44	Arco Abogados y Asesores Tributarios, Barcelona	Spain	x	Yes
45	Svalner, Stockholm	Sweden		
46	Wenger & Vieli AG, Zürich	Switzerland		
47	Lorenz & Partners	Thailand	x	
48	WTS Taurus	Türkiye	Agreed and awaitng signature	Yes
49	WTS Tax Legal Consulting LLC, Kiev	Ukraine	x	

50	FTI Consulting, London	United Kingdom	No longer a member
51	WTS Hansuke	United Kingdom	
52	Frankel Loughran Starr Vallone, Long Island	US	
53	Global Tax Management, Inc., Wayne, PA	US	Agreed and awaiting signature
54	Valentiam Group, Morristown	US	
55	WTS Tax Vietnam Co. Ltd.	Vietnam	x
56	WTS Tax Matrix	Zambia	previous version signed
57	WTS Tax Matrix	Zimbabwe	previous version signed