

## FOREIGN REGISTRATION AMENDMENT

### ENTITY INFORMATION

ENTITY NAME:	BDO DIGITAL, LLC
ENTITY ID:	23139688
ENTITY TYPE:	Foreign LLC
TRUE NAME IN FOREIGN DOMICILE:	BDO Digital, LLC
FOREIGN DOMICILE STATE:	Delaware
DATE OF FORMATION IN FOREIGN DOMICILE:	08/12/1980
CHARACTER OF BUSINESS:	Professional, Scientific, and Technical Services
MANAGEMENT STRUCTURE:	Member-Managed
DESIGNATING FOREIGN COMPANY NAME:	N/A
DESIGNATING FOREIGN COMPANY DOMICILE:	N/A
DESIGNATING FOREIGN COMPANY DATE OF FORMATION IN FOREIGN DOMICILE:	N/A

### NEW NAME

No name change

### STATUTORY AGENT INFORMATION

STATUTORY AGENT NAME:	Corporation Service Company
PHYSICAL ADDRESS:	8825 N 23RD AVENUE, SUITE 100, PHOENIX, AZ 85021
MAILING ADDRESS:	8825 N 23RD AVENUE, SUITE 100, PHOENIX, AZ 85021

### PRINCIPAL ADDRESS

2715 Jorie Boulevard, SUITE 100, OAK BROOK, IL 60523

### PRINCIPAL OFFICE OR STATUTORY AGENT ADDRESS IN JURISDICTION

DOES THE LAW OF YOUR JURISDICTION OF FORMATION REQUIRE YOU TO MAINTAIN AN OFFICE IN THAT JURISDICTION?	NO
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PRINCIPAL OFFICE ADDRESS:	N/A
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STATUTORY AGENT INFORMATION:	
STATUTORY AGENT NAME:	Corporation Service Company
PHYSICAL ADDRESS:	251 Little Falls Drive, WILMINGTON, DE 19808
MAILING ADDRESS:	251 Little Falls Drive, WILMINGTON, DE 19808

## **PRINCIPAL INFORMATION**

Member: BDO USA, P.C. - 5300 Patterson Ave SE, SUITE 100, GRAND RAPIDS, MI, 49512, USA -  
bdointernaltax@bdo.com - Date of Taking Office: 07/01/2018

## **SIGNATURE**

Member: John James (BDO USA, P.C.) - 05/23/2024

## APPLICATION FOR AUTHORITY OF FOREIGN CORPORATION

### ENTITY INFORMATION

**ENTITY NAME:** BDO USA, P.C.  
**ENTITY ID:** 23595826  
**ENTITY TYPE:** Foreign Professional Corporation  
**EFFECTIVE DATE:** 10/18/2023  
**FOREIGN DOMICILE STATE:** Virginia  
**DATE OF FORMATION IN FOREIGN DOMICILE:** 08/30/2023

**DURATION:** Perpetual  
**TRUE NAME IN FOREIGN DOMICILE:**  
**PURPOSE:**  
**CHARACTER OF BUSINESS:** Professional, Scientific, and Technical Services  
**AUTHORIZED SHARES:** Share Class: Common Share Series: Share Total: 100,000,000  
Share Class: Preferred Share Series: Share Total: 2,500,000

**ISSUED SHARES:** Share Class: Common Share Series: Share Total: 29,683,291

### STATUTORY AGENT INFORMATION

**STATUTORY AGENT NAME:** Corporation Service Company  
**PHYSICAL ADDRESS:** Attn: Corporation Service Company, 8825 N 23rd Avenue, Suite 100, PHOENIX, AZ 85021  
**MAILING ADDRESS:** Attn: Corporation Service Company, 8825 N 23rd Avenue, Suite 100, PHOENIX, AZ 85021

### KNOWN PLACE OF BUSINESS

2555 East Camelback Road, Suite 750, PHOENIX, AZ 85016

### PRINCIPAL OFFICE ADDRESS

100 Shockoe Slip, 2nd Floor, RICHMOND, VA 23219

### PRINCIPAL INFORMATION

CEO (Chief Executive Officer): Wayne Berson - 12505 Park Potomac Ave., Suite 700, POTOMAC, MD, 20854, USA - - Date of Taking Office:  
CFO (Chief Financial Officer): Roland Reimink - 5300 Patterson Ave SE, Suite 100, GRAND RAPIDS, MI, 49512, USA - - Date of Taking Office:  
Chairman of the Board of Directors: Kelly Johnson - 1601 Forum Place, 9th Floor, WEST PALM BEACH, FL, 33401, USA - - Date of Taking Office:  
COO (Chief Operating Officer): Stephen Ferrara - 330 North Wabash Avenue, Suite 3200, CHICAGO, IL, 60611, USA - - Date of Taking Office:  
Other Officer: Catherine Moy - One International Place, BOSTON, MA, 02110, USA - - Date of Taking Office:  
Secretary: Judith Grimmer - 330 North Wabash Avenue, Suite 3200, CHICAGO, IL, 60611, USA - - Date of Taking

Office:

Shareholder: Shane Peck - 2555 East Camelback Road, Suite 750, PHOENIX, AZ, 85016, USA - - Date of  
Taking Office:

## **SIGNATURE**

CFO (Chief Financial Officer): Roland Reimink - 10/23/2023

**ARTICLES OF DOMESTICATION  
OF  
BDO USA, P.A.**

The undersigned, on behalf of the foreign corporation set forth below, pursuant to Title 13.1, Chapter 9, Article 12.1 of the Code of Virginia, states as follows:

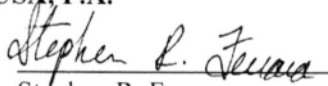
1. The name of the domesticating corporation is BDO USA, P.A. and its jurisdiction of formation is the State of Delaware.
2. The original name, date of formation, jurisdiction of formation and entity type of the domesticating corporation, and its name, jurisdiction of formation, and entity type upon each subsequent domestication or conversion, are as follows:

Name	Date of Formation / Conversion / Name Change	Jurisdiction Formation	of	Entity Type
BDO Seidman, LLP	June 27, 1995	State of New York		Limited Liability Partnership
BDO USA, LLP	August 1, 2007	State of New York		Limited Liability Partnership
BDO USA, LLP	November 16, 2010	State of Delaware		Limited Liability Partnership
BDO USA, P.A.	July 1, 2023	State of Delaware		Professional Corporation

3. The plan of domestication, pursuant to § 13.1-722.2 of the Code of Virginia, is set forth as follows:
  - a. The jurisdiction of formation of the domesticating corporation is the State of Delaware and the name of the domesticating corporation is BDO USA, P.A.
  - b. The jurisdiction of formation of the domesticated corporation will be the Commonwealth of Virginia and the name of the domesticated corporation will be BDO USA, P.C.
  - c. The amended and restated articles of incorporation of the domesticated corporation that will be in effect immediately after consummation of the domestication are attached hereto.
  - d. The bylaws of the domesticated corporation are attached to the Plan of Conversion and Domestication adopted by the domesticating corporation.
  - e. Each outstanding share of common stock of the domesticating corporation shall be converted into such number of shares of common stock of the domesticated corporation as set forth in the Plan of Conversion and Domestication adopted by the domesticating corporation.
4. The domestication is permitted by and was approved in accordance with the organic law of the foreign corporation.

These Articles of Domestication have been executed by the undersigned person in the name of the foreign corporation.

**BDO USA, P.A.**

By:   
Name: Stephen R. Ferrara  
Title: Chief Operating Officer

**Amended and Restated Articles of Incorporation**

*See Attached.*

**AMENDED AND RESTATED  
ARTICLES OF INCORPORATION  
OF  
BDO USA, P.C.**

**ARTICLE I**

The name of the Corporation is BDO USA, P.C. (the “**Corporation**”).

**ARTICLE II**

The address of the registered office of the Corporation in the Commonwealth of Virginia is 100 Shockoe Slip Fl 2, Richmond, Virginia, 23219-4100. The registered office is physically located in the City of Richmond. The name of the Corporation’s registered agent is Corporation Service Company. The registered agent is a foreign stock corporation that is authorized to transact business in the Commonwealth of Virginia.

**ARTICLE III**

The purpose for which the Corporation is organized is to engage in the practice of certified public accounting (including the “practice of public accounting” as defined in § 54.1-4400 of the Code of Virginia, as amended) and related business, tax and advisory activities and services. To the extent consistent with the provisions of the Code of Virginia applicable to professional corporations, the Corporation shall also have all powers, rights or privileges granted to or conferred upon stock corporations by the Code of Virginia, or otherwise under the laws of the Commonwealth of Virginia which shall now or hereafter be in force. The foregoing statement of purposes shall not be deemed to exclude or deny to the Corporation any powers, rights or privileges granted or conferred by law.

**ARTICLE IV**

The Corporation is authorized to issue two classes of capital stock to be designated, respectively, “**Common Stock**” and “**Preferred Stock**”. The total number of shares of Common Stock authorized to be issued is 100,000,000 shares, par value \$0.334 per share. The total number of shares of Preferred Stock authorized to be issued is 2,500,000 shares, par value \$1.00 per share.

**ARTICLE V**

Section 1. Identical Rights. Except as otherwise provided in these Articles of Incorporation or as otherwise required by applicable law, all shares of Common Stock shall be identical in all respects and shall entitle holders thereof to the same rights and privileges, subject to the same qualifications, limitations and restrictions. Except as otherwise provided in these Articles of Incorporation or agreed to by the Corporation, no shareholder shall have a preemptive right to acquire the Corporation’s unissued shares.

Section 2. Voting.

2.1 General. Each holder of shares of Common Stock will be entitled to one vote for each share thereof held at the record date for the determination of the shareholders entitled to vote on such matters. Except as provided in these Articles of Incorporation or otherwise required by applicable law, the quorum of shareholders and requisite vote of shareholders to approve actions shall be as set forth in the bylaws of the Corporation.

2.2 Election of Directors. Subject to any rights of the holders of any series of Preferred Stock to elect directors under specified circumstances, the holders of Common Stock shall be entitled to elect and remove all directors of the Corporation.

2.3 No Cumulative Voting. The holders of shares of Common Stock shall not have cumulative voting rights.

2.4 Action by Written Consent. The shareholders of the Corporation may approve action by less than unanimous written consent without a meeting in compliance with Section 13.1-657(B) of the Code of Virginia.

2.5 Special Voting Provisions. Notwithstanding any shareholder vote otherwise required by Chapter 9 of Title 13.1 of the Code of Virginia, and unless otherwise expressly provided by these Articles of Incorporation, the bylaws of the Corporation or an agreement among the Corporation and its shareholders, a domestication or conversion of the Corporation pursuant to Section 13.1-722 of the Code of Virginia, a sale, lease, exchange or disposition of assets of the Corporation pursuant to Section 13.1-724 of the Code of Virginia, or a dissolution of the Corporation pursuant to Section 13.1-742 of the Code of Virginia may be approved by shareholders by a majority of all votes cast on such action by each voting group entitled to vote on such action at a meeting at which a quorum of the voting group exists, without any additional shareholder approval.

### Section 3. Dividends.

3.1 General. Subject to the rights of any Preferred Stock that may then be outstanding, holders of Common Stock shall be entitled to receive such dividends and other distributions in cash, stock, or property of the Corporation as may be declared thereon by the Board of Directors of the Corporation (the “**Board**”) from time to time out of assets of the Corporation legally available therefor. Any dividends paid to the holders of shares of Common Stock shall be paid pro rata, on an equal priority, pari passu basis, unless different treatment of the shares of any such class or series is approved by the affirmative vote of the holders of a majority of the voting power of the outstanding shares of such applicable class of Common Stock treated adversely, voting separately as a class.

3.2 Dividends or Distributions of Stock. If at any time a dividend or distribution of shares of Common Stock, or any other securities of the Corporation, is to be made to holders of shares of Common Stock (hereinafter referred to as a “**share distribution**”), such share distribution may be declared and paid only as follows:

(a) a share distribution consisting of shares of Common Stock to holders of shares of Common Stock; or

(b) a share distribution consisting of any other class of securities of the Corporation to holders of shares of Common Stock;

provided, that nothing in the foregoing shall prevent the Corporation from declaring and paying dividends or other distributions payable in shares of one class of Common Stock or rights to acquire one class of Common Stock to holders of all classes of Common Stock.

## ARTICLE VI

The Board is authorized, subject to any limitations prescribed by law and receiving the affirmative vote of at least a majority of the votes cast on such matter at a meeting of the holders of capital stock of the Corporation entitled to vote thereon as set forth in the bylaws of the Corporation, to provide for the issuance of shares of Preferred Stock in series, and by amending these Articles of Incorporation to classify or

reclassify unissued shares of Preferred Stock into one or more classes or series, and to determine the terms, preferences, rights and limitations of such shares. The number of authorized shares of Preferred Stock may be increased or decreased (but not below the number of shares thereof then outstanding) by the affirmative vote of the holders of a majority of the voting power of all of the outstanding shares of stock of the Corporation entitled to vote thereon, without a vote of the holders of the Preferred Stock, or of any series thereof, unless a vote of any such holders is required pursuant to the terms of these Articles of Incorporation, as amended, irrespective of the provisions of Section 13.1-708 of the Code of Virginia.

#### **ARTICLE VII**

Each director shall be entitled to one (1) vote on each matter presented to the Board; provided, however, that the affirmative vote of seventy-five percent (75%) or two-thirds (2/3), as applicable, of the total directors then in office shall be required for the authorization by the Board of certain matters requiring such vote as set forth in the Amended and Restated Shareholders' Agreement, dated on or about the date hereof, by and among the Corporation and the other parties thereto, as such agreement may be amended from time to time.

#### **ARTICLE VIII**

The Corporation shall indemnify its directors and officers to the fullest extent authorized or permitted by applicable law, as now or hereafter in effect, and such right to indemnification shall continue as to a person who has ceased to be a director or officer of the Corporation and shall inure to the benefit of his or her heirs, executors and personal and legal representatives; provided, however, that, except for proceedings to enforce rights to indemnification, the Corporation shall not be obligated to indemnify any director or officer (or his or her heirs, executors or personal or legal representatives) or advance expenses in connection with a proceeding (or part thereof) initiated by such person unless such proceeding (or part thereof) was authorized or consented to by the Board. The right to indemnification conferred by this Article VIII shall include the right to be paid by the Corporation the expenses incurred in defending or otherwise participating in any proceeding in advance of its final disposition upon receipt by the Corporation of an undertaking by or on behalf of the director or officer receiving advancement to repay the amount advanced if it shall ultimately be determined that such person is not entitled to be indemnified by the Corporation under this Article VIII.

The Corporation may, to the extent authorized from time to time by the Board, provide rights to indemnification and to the advancement of expenses to employees and agents of the Corporation similar to those conferred in this Article VIII to directors and officers of the Corporation.

The rights to indemnification and to the advancement of expenses conferred in this Article VII shall not be exclusive of any other right which any person may have or hereafter acquire under these Articles of Incorporation, the bylaws of the Corporation, any statute, agreement, vote of shareholders or disinterested directors or otherwise.

Any repeal or modification of this Article VIII by the shareholders of the Corporation shall not adversely affect any rights to indemnification and to the advancement of expenses of a director, officer, employee or agent of the Corporation existing at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

#### **ARTICLE IX**

In furtherance and not in limitation of the powers conferred upon it by the laws of the Commonwealth of Virginia, the Board shall have the power to adopt, amend, alter or repeal the bylaws of the Corporation as set forth in the bylaws. The bylaws of the Corporation also may be adopted, amended, altered or repealed by the holders of capital stock of the Corporation entitled to vote thereon as set forth in the bylaws.

**ARTICLE X**

The Corporation reserves the right to amend, alter, change, repeal or waive any provision contained in these Articles of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon shareholders herein are granted subject to this reservation; provided, however, that notwithstanding anything contained in these Articles of Incorporation to the contrary, any amendment to these Articles of Incorporation shall require the affirmative vote of both (i) at least two-thirds (2/3) of the total number of directors then in office and (ii) the holders of at least two-thirds (2/3) of the votes cast on such matter.

**ARTICLE XI**

These Articles of Incorporation shall be effective at 12:01 a.m. (Eastern Standard Time) on August 30, 2023.

\* \* \*

**COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION**

AT RICHMOND, AUGUST 28, 2023

The State Corporation Commission has found the accompanying articles of domestication submitted on behalf of

**BDO USA, P.C.**

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it is ORDERED that this

**CERTIFICATE OF DOMESTICATION**

be issued and admitted to record with the articles of domestication and articles of incorporation in the Office of the Clerk of the Commission, effective August 30, 2023.

When the certificate becomes effective, BDO USA, P.C. is deemed to be a stock corporation under the laws of this Commonwealth with the name

**BDO USA, P.C.**

The stock corporation is granted the authority conferred on it by law in accordance with its articles of incorporation, subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By

A handwritten signature in black ink, appearing to read "Jehmal T. Hudson", followed by a horizontal line.

Jehmal T. Hudson  
Commissioner

# Commonwealth of Virginia



## State Corporation Commission

I Certify the Following from the Records of the Commission:

The foregoing are true and correct copies of business entity documents on file in the Office of the Clerk of the Commission related to BDO USA, P.C., a Delaware corporation.

Nothing more is hereby certified.



Signed and Sealed at Richmond on this Date:

August 28, 2023

A handwritten signature in cursive script, reading "Bernard J. Logan".

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Bernard J. Logan, Clerk of the Commission

# Commonwealth of Virginia



## State Corporation Commission

### CERTIFICATE OF GOOD STANDING

I Certify the Following from the Records of this Commission:

That BDO USA, P.C. is duly incorporated under the laws of the Commonwealth of Virginia; that by domestication it became a Virginia corporation on August 30, 2023; That immediately prior to its domestication as a Virginia corporation, the corporation was incorporated under the laws of the state of Delaware under the name of BDO USA, P.A.; that it originally incorporated under the laws of the state of Delaware on July 1, 2023; that the corporation's period of duration is perpetual; and that the corporation is in existence and in good standing in the Commonwealth of Virginia as of the date set forth below.

Nothing more is hereby certified.



Signed and Sealed at Richmond on

this Date: October 11, 2023

A handwritten signature in black ink, appearing to read "Bernard J. Logan".

Bernard J. Logan, Clerk of the Commission

Form **LLC-45.25**

May 2012

**Secretary of State**

Department of Business Services

**Limited Liability Division**

501 S. Second St., Rm. 351

Springfield, IL 62756

**217-524-8008**

[www.ilsos.gov](http://www.ilsos.gov)

**Payment may be made by check payable to Secretary of State. If check is returned for any reason this filing will be void.**

## Illinois

Limited Liability Company Act  
Amended Application for Admission

**SUBMIT IN DUPLICATE**

Type or print clearly.

**Filing Fee: \$50**

**Approved:**

FILE # 04808592

This space for use by Secretary of State.

**FILED**

FEB 15 2023

ALEXI GIANNOULIAS  
SECRETARY OF STATE

1. Limited Liability Company name: BDO Digital, LLC
2. If required by this office this amended application is accompanied by a Certificate of Good Standing, a Certificate of Fact, or a copy of the Articles of Amendment to the Articles of Organization, as evidence of any change, such document being duly authenticated by the proper officer of the state or country wherein the Limited Liability Company is organized, which certification is not more than 60 days old.
3. Application for Admission is amended as follows (check applicable item(s) below):
- ☐ a) Admission of a new manager (give name and address below)\*
  - ☐ b) Withdrawal of manager (give name below)
  - ☒ c) Change in address of the records office/principal place of business as required by Sec. 1-40 of the Act. (Give new physical number and street address, P.O. Box alone or C/O is unacceptable.)
  - ☐ d) Change of registered agent and/or registered agent's office (Give new name and/or address below; address change to P.O. Box alone or C/O is unacceptable.)
  - ☐ e) Change in the Limited Liability Company's name (give new name below) (evidence required)
  - ☐ f) Change in date of duration
  - ☐ g) Change in management structure (state change below)
  - ☐ h) Establish authority to issue series (fee \$300) (evidence required)
  - ☐ i) Other (give information in space below)

\* Only managers and any member with the authority of manager are required to be reported.

**Additional information:**

**New principal place of business:**

2715 Jorie Blvd, Suite 100

Oak Brook, IL 60523

4. I affirm, under penalties of perjury, having authority to sign hereto, that this Amended Application for Admission is to the best of my knowledge and belief, true, correct and complete.

Dated: January 9, 2023  
Month/Day Year

Month/Day

Year

**Signature**

Lynn Calhoun/ Partner &amp; CFO of Member

Name and Title (type or print)

**BDO Digital, LLC**

If applicant is signing for a company or other entity, state name of company or entity.

NOTE: A professional LLC registered with the Illinois Department of Financial and Professional regulations must contain the term Professional Limited Liability Company, PLLC or P.L.L.C. in its name. The specific professional service must also be stated in its purpose.

# Delaware

The First State

Page 1

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "BDO DIGITAL, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TENTH DAY OF JANUARY, A.D. 2023.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "BDO DIGITAL, LLC" WAS FORMED ON THE TWELFTH DAY OF AUGUST, A.D. 1980.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.



897417 8300

SR# 20230084186

You may verify this certificate online at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)

A handwritten signature of Jeffrey W. Bullock in black ink, written over a horizontal line. Below the line, the text "Jeffrey W. Bullock, Secretary of State" is printed.

Jeffrey W. Bullock, Secretary of State

Authentication: 202460748

Date: 01-10-23



**Transaction ID: 19732270**

John James  
BDO USA, LLP  
5300 Patterson Ave SE  
Ste 100  
Grand Rapids, MI 49512-9626

**Date:** 02/20/2023  
**RE:** Compliance Mail

**Entity Name:** BDO Digital, LLC  
**Entity ID:** 3857782  
**Jurisdiction:** Illinois

We are pleased to forward to you the enclosed correspondence that may require your immediate action.

As your registered agent, we receive mail (e.g. annual reports, tax bills, notices of delinquency/revocation, licenses & registrations) from federal or state agencies on your behalf.

If you have questions about the enclosed document(s), please contact the agency indicated on the enclosure.

As your registered agent, CSC serves as a compliance partner for your organization. However, we can only update you regarding important documents, filings, and legal and statutory changes if we have accurate contact information on file for your organization.

Do we have your most up-to-date contact information? CSC requires a current physical mailing address, telephone number, and e-mail address for all compliance contacts in your organization. Since some states now send annual report filing notices electronically, it is especially important that we have your email address on file.

If you need to update your contact information on file with CSC, please visit [www.cscglobal.com/contact](http://www.cscglobal.com/contact) and submit your new information today.

**Enclosure:** FILING; IL SEC OF STATE;

251 Little Falls Drive, Wilmington, Delaware 19808-1674  
(866) 846-8765 | [complianceemail@cscinfo.com](mailto:complianceemail@cscinfo.com)



# OFFICE OF THE SECRETARY OF STATE

ALEXI GIANNOULIAS-Secretary of State

04808592

FEBRUARY 17, 2023

ILLINOIS CORPORATION SERVICE COMPANY  
801 ADLAI STEVENSON DRIVE  
SPRINGFIELD, IL 62703-4261

RE BDO DIGITAL, LLC

DEAR SIR OR MADAM:

THE AMENDED APPLICATION FOR ADMISSION HAS BEEN PLACED ON FILE. THE LIMITED LIABILITY COMPANY HAS BEEN CREDITED WITH THE REQUIRED FILING FEE.

SINCERELY YOURS,

ALEXI GIANNOULIAS  
ILLINOIS SECRETARY OF STATE  
DEPARTMENT OF BUSINESS SERVICES  
LIMITED LIABILITY DIVISION  
217-524-8008