pwc 삼일회계법인

Samil PwC Transparency Report 2026

For the financial year ended June 30, 2026

Table of contents

 Message from Leadership 3

 Our approach to Quality 8

 Cultures and Values 15

 Our people 26

 Our approach 32

 Monitoring 39

 PwC Network 43

 Legal and Governance structure 46

 Appendix 49

01

Message from Leadership



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure



Hoonsoo Yoon
Territory Senior Partner

Welcome to our 2026 Transparency report

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 136 countries with more than 369,945 people who are committed to delivering quality in assurance, advisory and tax services. We are committed to driving a strong culture of quality and excellence that is core to our purpose.

PwC's approach to building trust is designed to meet rising expectations of transparency, accountability and stakeholder engagement. It combines expertise in audit, tax and compliance activities with a drive to expand specialist capabilities in areas such as cyber security, data privacy, ESG and AI. It also recognizes the importance of quality - and that reporting and compliance represent just one link in a chain that includes organizational culture, executive mindset, aligned standards, certified professionals, stringent controls, tailored technologies and appropriate governance. It is part of our public interest commitment to consistently perform quality engagements and be transparent about our system of quality management.

Similar to building trust, delivering sustained outcomes requires us to work in an integrated way. Instead of taking a traditional technology-driven approach to transformation, PwC focuses on the outcomes that our work is seeking to achieve. To deliver the agreed outcomes, we then mobilize our expertise in areas including – among many others – strategy, digital and cloud services, value creation, people and organization, tax, sustainability reporting, deals, business recovery services, legal and compliance.

Our strategy builds on our ongoing commitment to quality.

Taking action to lead the profession

Our role as auditors is to build trust in information that drives the capital markets – its accuracy, reliability, and consistency. As the needs and expectations of users of independent audits continue to evolve and information flows grow increasingly complex, PwC is committing to a series of bold actions in the following areas over the next several years that will further enhance confidence in the independent audit:

Accountability – we will implement tangible measures to demonstrate to our stakeholders that the leaders of our firm are accountable for audit quality, which will include firm leadership compensation at risk and public leadership certifications on our system of quality management.

Quality – we will execute a series of initiatives to enhance confidence in audit quality with a focus on fraud and going concern and to explore enhancements to the audit report through more expressive content.

Independence – we will cease the provision of certain types of permitted "pure" consulting non-audit services to organizations that we audit who are US listed (including Foreign Private Issuers).

Transparency – we will continue to increase the level of transparency over key aspects of audit quality performance, including enhancing our audit quality report and communicating information related to our policies and practices with respect to potential conflicts of interest.

Engagement – we will execute a series of initiatives to enhance engagement with key sets of stakeholders, including potential talent, audit committees and investors, including investing time to raise awareness of careers in accounting.

We're approaching these actions in phases – starting with accountability – and expect that each will evolve over time as we consider standard setting and regulatory developments and emerging practice matters.



Joonki Hong
Assurance Leader

A message from our Assurance Leader

As a leading professional accounting firm in Korea, we recognize that trust is the foundation of our relationships. Trust is vital to our firm's health and essential to fulfilling our purpose. We build trust by being transparent.

Delivering Quality Through Our System of Quality Management – Audit quality is the foundation of our Assurance practice and remains central to everything we do. Our System of Quality Management (SoQM) serves as the foundation for achieving our quality objectives and supports the consistent delivery of high-quality audit and assurance engagements. The SoQM enables us to identify and assess quality risks, respond to changing circumstances and monitor whether our quality objectives are being achieved. Through this ongoing process, we continuously evaluate opportunities to strengthen our people, processes, technology and governance arrangements.

Quality management is embedded throughout our Assurance practice and influences how we develop our people, deploy technology, apply our methodologies and monitor performance. By integrating quality into every aspect of our operations, we reinforce a culture where quality, professional excellence and accountability remain shared responsibilities across the firm.

Investing in Our People – Audit quality ultimately depends on the competence, integrity and professional judgement of our people. We continue to invest significantly in technical learning, industry specialization and leadership development to help our professionals respond to evolving regulatory requirements and stakeholder expectations. We are also strengthening capabilities in emerging areas such as sustainability and artificial intelligence, while continuing to develop essential professional skills, including effective leadership, collaboration and communication.

Leveraging Technology Responsibly – Technology continues to transform the way audits are performed. We are also preparing for the next generation of audit delivery by participating in PwC Network initiatives focused on AI-enabled audit capabilities. These initiatives provide valuable opportunities for our professionals to develop new skills, share feedback and gain experience with emerging technologies that may enhance the quality and effectiveness of future audits. However, technology alone does not create audit quality. Audit quality depends on the effective combination of technology, professional expertise and sound professional judgement, supported by a strong culture of quality. Together, these elements help us continue to build trust and confidence in the market.

Looking Forward – As stakeholder expectations continue to evolve, so too must our approach to quality. We remain committed to investing in our people, technology and quality management system, while fostering a culture in which quality is everyone's responsibility. Through these efforts, we will continue to enhance audit quality, serve the public interest and reinforce trust and confidence in the capital markets.

Year in Review

Average training hours completed per Audit Professional

106 hours

Mandatory training attendance of audit professionals who completed all mandatory training courses

100%

Leverage ratio of Audit team member hours

Partner : Director/Manager		1 : 1.6
Director/Manager : Staff		1 : 6.8
Partner : Staff		1 : 11.1

Average Retention Rate by Staff Level

Directors & Managers	Senior Associates	Associates
85%	88%	95%

Partners' average years of Experience at PwC

21 years

Audit Professionals

3,018 KICPAs

Partners	Directors / Managers	Senior Associates	Associates
13%	41%	29%	17%



Number of New hires

495

- KICPA, 298
- Specialists, 197

Professionals in the Risk and Quality

133

Internal Inspection

Participated Reviewers	Total Review Hours
81	5,200

Global Mobility Assignment

Outbound	Inbound
30	7

Percentage of Our Firm composed of Women

40%

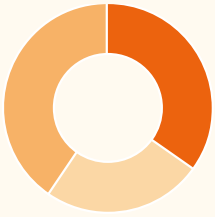
Specialists in Specific areas

Total Specialists **550**

- RA / Digital Specialists (176)
- Forensic & Legal experts (37)
- Actuaries (51)
- Fulcrum (286)

% of Revenues by Service

- Audit (31.8%)
- TAX (25.1%)
- Advisory (43.1%)



02

Our approach to Quality



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure

Our approach to Quality

International Standard on Quality Management 1 (ISQM 1)

In December 2020, the International Auditing and Assurance Standards Board (IAASB), approved and released three new and revised standards that strengthen and modernize a firm's approach to quality management, including ISQM 1. This standard which became effective December 15, 2022 required all firms to have designed and implement the requirements of the standard and evaluate their SoQM under the new standard by December 15, 2023.

ISQM 1 is an objectives-based approach that expects firms to have a system of quality management (SoQM) that operates in a continuous and iterative manner taking into consideration the conditions, events, circumstances, actions and inactions that impact a firm. It enhances the firm's responsibilities around monitoring and remediation, emphasizing the need for more proactive, real time monitoring of the SoQM, a more effective, efficient, and timely root cause analysis process, and timely and effective remediation of deficiencies.

ISQM 1 states that the objective of the firm is to design, implement and operate an SoQM that provides the firm with reasonable assurance that:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

The standard goes on to say that the public interest is served by the consistent performance of quality engagements and that this is enabled by an effective system of quality management.



A specific focus on audit quality across the Network

The PwC Network's Assurance QMSE framework

Delivering high-quality work is at the heart of what we do at PwC; it is what our stakeholders rightly expect of us. To deliver services in an effective and efficient manner that meets the expectations of our clients and other stakeholders, the PwC Network has established the Quality Management for Service Excellence (QMSE) framework which integrates quality management into how each firm runs its business and manages risk.

The QMSE framework is designed to align with the objectives and requirements of ISQM 1 and provides a model for quality management in PwC firms that integrates quality management into business processes and the firm-wide risk management process. Under QMSE, our overall quality objective is supported by a series of underlying quality management objectives and each firm's SoQM should be designed and operated so that the overall quality objective, which includes meeting the objectives and requirements of ISQM 1, is achieved with reasonable assurance.

> **Overall quality objective**
>
> To have the necessary capabilities in our organization and to deploy our people to consistently use our methodologies, processes and technology to deliver services in an effective and efficient manner to fulfill the expectations of our clients and other stakeholders.

Integrated and aligned in the right way

Our SoQM includes quality objectives identified from the following components of ISQM 1 as well as any additional objectives the PwC Network has identified in the QMSE framework:

- Governance and leadership
- Relevant ethical requirements
- Acceptance and continuance of client relationships and specific engagements
- Engagement performance
- Resources
- Information and communication

To help us achieve these objectives, the PwC Network invests significant resources in the continuous enhancement of quality across our network. This includes having a strong quality infrastructure supported by the right people, underlying tools and technology at both the network

level and within our firm, and a program of continuous innovation and investment in our technology. The PwC Network's Global Assurance Quality (GAQ) organization aims to support PwC firms in promoting, enabling, and continuously improving Assurance quality through effective policies, tools, guidance and systems used to further promote and monitor quality and to build an appropriate level of consistency in what we do.

These elements have been integrated and aligned by our network to create a comprehensive, holistic and interconnected quality management framework that each firm tailors to reflect our individual circumstances. Each firm is responsible for utilizing the resources provided by the network as part of our efforts to deliver quality to meet the expectations of our stakeholders.

The Quality Management Process

The achievement of these objectives is supported by a quality management process (QMP) established by our firm and Assurance leadership, business process owners, and partners and staff. This quality management process includes:

- identifying risks to achieving the quality objectives
- designing and implementing responses to the assessed quality risks
- monitoring the design and operating effectiveness of the policies and procedures through the use of process-integrated monitoring activities such as real-time assurance as well as appropriate Assurance Quality Indicators
- continuously improving the system of quality management when areas for improvement are identified by performing root cause analysis and implementing remedial actions and
- establishing a quality-related recognition and accountability framework to both set clear expectations of expected quality behaviors and outcomes and reinforce those expectations through consistent and transparent use in appraisals, remuneration, and career progression decisions.

This involves the integrated use of Assurance Quality Indicators to aim to predict quality issues, Real-Time Assurance to aim to prevent quality issues, Root Cause Analysis to learn from quality issues and a Recognition and Accountability Framework to establish, communicate and reinforce quality behaviors, culture and actions.

Our firm's system of quality management

Our system of quality management (SoQM) must be designed, implemented and operating on an ongoing basis to achieve the quality objectives. This ongoing process includes monitoring, assessing, evaluating, reporting, and being responsive to changes in quality risks, driven by the firm's internal and external environment. This is our Quality Management Process (QMP).

Our focus on quality management is therefore not to apply prescribed rules but rather to design and implement risk responses which are fit for purpose to manage the risks we identify in our own risk assessment and achieve the quality objective taking into consideration the conditions, events, circumstances, actions and/or inactions that may impact our SoQM.

Our risk assessment process

The past several years have seen unprecedented challenges and our firm's SoQM has helped us navigate and respond to the impact that identified factors had on our ability to achieve the overall assurance quality objective - to deliver quality audit engagements.

Our SoQM includes the performance of a risk assessment over the quality objectives identified in the QMSE framework. We consider how and the degree to which a condition, event, circumstance, action or inaction may adversely affect the achievement of the quality objectives which may result in:

- New or changing quality risks to achieving one or more of the quality objectives
- Changes to the risk assessment of existing quality risks
- Changes to the design of the firm's SoQM, including the risk responses

A quality risk is one that has a reasonable possibility of occurring and individually, or in combination with other quality risks, could adversely affect the achievement of one or more quality objectives.

Since the regulatory reforms to Korea's financial reporting and external audit practices introduced in November 2018, the regulatory environment has remained an important factor influencing our SoQM. In particular, the Act on External Audit of Stock Companies introduced significant changes to the external audit environment in Korea, including the Mandatory External Auditor Designation System and registration requirements in the design, implementation and operation of our SoQM and maintain a high level quality to meet applicable local and foreign regulatory requirements and network standards.

Aim to Predict: Assurance Quality Indicators

We have identified a set of Assurance Quality Indicators (AQIs) that support our Assurance leadership team in the early identification of potential risks to quality, using metrics to aim to predict quality issues. This quality risk analysis is an essential part of our SoQM, and the AQIs also provide a key tool in the ongoing monitoring and continuous improvement of our SoQM.

The Assurance Risk and Quality Group, led by the Assurance Quality Leader, monitors the firm's AQIs on a regular basis and the results of the AQIs are reported to the Assurance Leader.

Throughout this transparency report, we have provided insight into the policies and procedures we have designed, implemented and are operating to reduce the quality risks we have identified to an acceptable level and help us achieve reasonable assurance over the firm's SoQM.

As mentioned above, some of our policies and procedures are provided by the PwC Network which we have assessed to determine that these resources are appropriate for use as part of our SoQM and in the performance of engagements. The following sections of the report cover the following ISQM 1 quality objectives:

- **Cultures and values** – Governance and leadership, relevant ethical requirements, acceptance and continuance of client relationships and specific engagements
- **Our people** – Human resources
- **Our approach** – Intellectual and technological resources, engagement performance, information and communication

Our monitoring and remediation process

In the section, Monitoring, found on page 39, we have described the types of ongoing and periodic monitoring our firm has designed, implemented and are operating to provide relevant and reliable information about our firm's SoQM and to help us take appropriate actions over any identified deficiencies so we can remediate those deficiencies effectively and on a timely basis. To support the timely and effective remediation of identified deficiencies, our firm has designed, implemented and are operating a root cause analysis program that is described further on page 42.

The information gathered from our monitoring and remediation process along with other sources of information, such as external reviews, is used to help us evaluate our SoQM.

Statement on the firm's system of quality management

During the year, we completed our evaluation of the firm's system of quality management under ISQM 1. On behalf of Samil PwC, the Territory Senior Partner has evaluated whether our firm's SoQM provides us reasonable assurance that:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

Based on all the relevant information of the firm's SoQM, as of June 30, 2026, we believe our SoQM provides us with reasonable assurance that the quality objectives of ISQM 1 noted above are being achieved.

03

Cultures and Values



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure

Our culture and Values

Definition and Culture

At PwC, we define quality service as consistently meeting the expectations of our stakeholders and complying with all applicable standards and policies. An important part of our ability to deliver against this quality definition is building a culture across a network of 369,945 people. This culture of quality emphasizes that quality is the responsibility of everyone. Continuing to enhance this culture of quality is a significant area of focus for our global and local leadership teams and one which plays a key part in the measurement of their performance.

Measurement and Transparency

For all our businesses, each PwC firm – as part of the agreement by which they are members of the PwC Network – is required to have in place a comprehensive system of quality management (SoQM); to annually complete a SoQM performance assessment; and to communicate the results of these assessments to global leadership. These results are then discussed in detail with the leadership of each local firm and if they are not at the level expected, a remediation plan is agreed with local leadership taking personal responsibility for its successful implementation.

As the services that our network provides change and develop, and the needs and expectations of our stakeholders also change, the PwC Network is continually reviewing and updating the scale, scope and operations of our PwC firms' systems of quality management and investing in programs to enhance the quality of the services that the PwC Network provides.

Our firm's commitment to Quality

Leadership and tone at the top

Our purpose and values are the foundation of our success. Our purpose is to build trust in society and solve important problems, and our values help us deliver on that purpose. Our purpose reflects 'why' we do what we do, and our strategy provides us with the 'what' we do. 'How' we deliver our purpose and strategy is driven by our culture, values and behaviors. This forms the foundation of our system of quality management and permeates how we operate, including guiding our leadership actions, and how we deliver 'trust in what matters'.

Trust in what matters

Today companies are judged on far more than financial outcomes. A company's performance in areas like ESG and cybersecurity, can affect its reputation, staff retention, access to capital, and ultimately enterprise value.

That's why we're evolving our assurance offering to provide confidence not just in companies' financial statements but in their broader impact.

We call this 'trust in what matters'. We apply rigorous standards to analyze companies' performance on issues such as climate and diversity. This helps companies demonstrate their progress, enabling these firms to build trust, enhance their corporate reputations, and grow enterprise value.

We encourage our clients to understand what matters to their stakeholders, and we deliver assured information about the company's performance on these measures. We believe that if it needs to be trusted, it needs to be assured. High-quality assurance heightens accountability and trust while giving companies a robust basis for tracking and working to improve their performance.

When working with our clients and our colleagues to build trust in society and solve important problems, we:



This culture is supported by appropriate tone at the top through regular communication from leadership to all partners and staff about the firm's commitment to quality. Key messages are communicated to our firm by our Senior Partner and our leadership team and are reinforced by engagement partners. These communications focus on what we do well and actions we can take to make enhancements. Leadership and engagement partners take the lead on these actions as they role

model the expected behaviors in interactions with clients and teams. We measure whether our people believe that our leaders' messaging conveys the importance of quality to the success of our firm. Based on this tracking, we are confident our people understand our quality objectives. Delivering service of the highest quality is core to our purpose and our Assurance strategy, the focus of which is to strengthen trust and transparency in our clients, in the capital markets and wider society.

Cultures and Values, continued

Reinforce: Recognition and Accountability Framework

Our Recognition and Accountability Framework (RAF) reinforces quality in everything our people do in delivering on our strategy, with a focus on the provision of services to our clients, how we work with our people and driving a high-quality culture. Our RAF has been designed to both set clear expectations of expected quality behaviors and outcomes and reinforce those expectations by holding Partners accountable for quality behaviors and quality outcomes beyond compliance. Our RAF considers and addresses the following key elements:

- **Quality outcomes:** We provide transparent quality outcomes to measure the achievement of the quality objectives. Our quality outcomes take into account meeting professional standards and the PwC Network and our firm's standards and policies
- **Behaviors**: We have set expectations of the right behaviors that support the right attitude to quality, the right tone from the top and a strong engagement with the quality objective
- **Interventions/recognition**: We have put in place interventions and recognition that promotes and reinforces positive behaviors and drives a culture of quality
- **Consequences/reward:** We have implemented financial and non-financial consequences and rewards that are commensurate to outcome and behavior and sufficient to incentivize the right behaviors to achieve the quality objectives

Ethics, Independence and Objectivity

Ethics

At PwC, we adhere to the fundamental principles of ethics set out in the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (the Code), which are:

i. **Integrity** – to be straightforward and honest in all professional and business relationships.

ii. **Objectivity** – to not allow bias, conflict of interest or undue influence of others to override professional or business judgements.

iii. **Professional Competence and Due Care** – to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.

iv. **Confidentiality** – to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use the information for the personal advantage of the professional accountant or third parties.

v. **Professional Behavior** – to comply with relevant laws and regulations and avoid any action that discredits the profession.

Our network standards applicable to all network firms cover a variety of areas including ethics and business conduct, independence, anti-money laundering, anti-trust/fair-competition, anti-corruption, information protection, firm's and partner's taxes, sanctions laws, internal audit and insider trading. We take compliance with these ethical requirements seriously and strive to embrace the spirit and not just the letter of those requirements. All partners and staff undertake annual mandatory training, as well as submitting annual compliance confirmations, as part of the system to support appropriate understanding of the ethical requirements under which we operate. Partners and staff comply with the standards developed by the PwC Network and leadership in Samil PwC monitors compliance with these obligations.

In addition to the PwC Values (Act with integrity, Make a difference, Care, Work together, Reimagine the possible) and PwC Purpose, Samil PwC has adopted PwC's Global Code of Conduct, Network Standards and related policies that clearly describe the behaviors expected of our partners and other professionals-behaviors that will enable us to build public trust. Because of the wide variety of situations that our professionals may face, our standards provide guidance under a broad range of circumstances, but all with a common goal-to do the right thing.



Upon hiring or admittance, Samil PwC provides an overview of the PwC Global Code of Conduct and the expected behaviors for all partners and staff, who should follow these expectations throughout their professional careers at our firm. As part of the values and expectations in the Code, they also have a responsibility to report and express concerns, and to do so fairly, honestly, and professionally when dealing with a difficult situation or when observing conduct inconsistent with the Code. In addition, every partner and staff are required to complete new hire training, which covers the ethics and compliance network standards, including ethics and the Code of Conduct.

PwC has implemented a network-wide confidential ethics helpline for the reporting of questions or concerns related to behaviors that are inconsistent with the Code of Conduct and related policies. Every PwC firm has a separate and secure tier of the ethics helpline for their confidential matters and investigations. The ethics helpline is also available for third parties, including clients. The ethics helpline allows our partners, staff and third parties to feel safe raising a question or concern without fear of retaliation.

The PwC Code of Conduct and the ethics helpline are available online for all internal and external stakeholders at https://www.pwc.com/ethics.

Samil PwC has adopted an accountability framework to facilitate remediation of behaviors that are inconsistent with the Code of Conduct.

Finally, the Organization for Economic Co-operation and Development (OECD) provides guidance, including the OECD Guidelines for Multinational Enterprises (the OECD Guidelines), by way of non-binding principles and standards for responsible business conduct when operating globally. The OECD Guidelines provide a valuable framework for setting applicable compliance requirements and standards. Although the PwC Network consists of firms that are separate legal entities which do not form a multinational corporation or enterprise, PwC's Network standards and policies are informed by and meet the goals and objectives of the OECD Guidelines.

Objectivity and Independence

As auditors of financial statements and providers of other types of professional services, PwC firms and their partners and staff are expected to comply with the fundamental principles of objectivity, integrity and professional behavior. In relation to assurance clients, independence underpins these requirements. Compliance with these principles is fundamental to serving the capital markets and our clients.

The PwC Global Independence Policy, which is based on the Code, including International Independence Standards, contains minimum standards with which PwC firms have agreed to comply, including processes that are to be followed to maintain independence from clients, when necessary.

The independence requirements of the United States Securities and Exchange Commission (SEC) are, in certain instances, more restrictive than the Global Independence Policy. Given the reach of these requirements and their impact on PwC firms in the network, the Policy identifies key areas where an SEC requirement is more restrictive. Provisions that are specifically identified as applicable to SEC restricted entities must be followed in addition to, or instead of, the Policy in the associated paragraph.

Samil PwC has a designated partner (known as the "Partner Responsible for Independence" or "PRI") with appropriate seniority and standing, who is responsible for implementation of the PwC Global Independence Policy including managing the related independence processes and providing support to the business. The partner is supported by a team of independence specialists. The PRI reports directly to the leadership.

Independence policies and practices

The PwC Global Independence Policy covers, among others, the following areas:

- personal and firm independence, including policies and guidance on the holding of financial interests and other financial arrangements, e.g., bank accounts and loans by partners, staff, the firm and its pension schemes; non-audit services and fee arrangements. The policy is supported by Statements of Permitted Services (SOPS), which provide practical guidance on the application of the policy in respect of non-audit services to audit clients and related entities;
- business relationships, including policies and guidance on joint business relationships (such as joint ventures and joint marketing) and on purchasing of goods and services acquired in the normal course of business; and
- acceptance of new audit and assurance clients, and the subsequent acceptance of any non-assurance services to be provided to those clients.

In addition, there is a Network Risk Management Policy governing the independence requirements related to the rotation of key audit partners.

These policies and processes are designed to help PwC firms comply with relevant professional and regulatory standards of independence that apply to the provision of assurance services. Policies and supporting guidance are reviewed and revised when changes arise such as updates to laws and regulations, including any changes to the Code or in response to operational matters.

Samil PwC supplements the PwC Global Independence Policy as required by applicable local and foreign regulations where they are more restrictive than the network's policy.

Independence-related systems and tools

As a member of the PwC Network, Samil PwC has access to a number of systems and tools which support PwC firms and their personnel in executing and complying with their independence policies and procedures. These include:

- The Central Entity Service (CES), which contains information about corporate entities including all PwC audit clients and their related entities (including all public interest audit clients and SEC restricted entities) as well as their related securities. CES assists in determining the independence restriction status of clients of the PwC firm and those of other PwC firms before entering into a new non-audit service or business relationship. This system also feeds Independence Checkpoint and the Authorization for Services system;
- 'Independence Checkpoint' which facilitates the pre-clearance of publicly traded securities by all partners and managerial practice staff before acquisition and is used to record their subsequent purchases and disposals. Where a PwC firm wins a new audit client or there is a change in the restriction status of a security, this system automatically informs those holding relevant securities of the requirement to sell the security where required;
- Authorization for Services (AFS) which is a global system that facilitates communication between a non-audit services engagement leader and the audit engagement leader, regarding a proposed non-audit service, documenting the analysis of any potential independence



threats created by the service and proposed safeguards, where deemed necessary, and acts as a record of the audit partner's conclusion on the permissibility of the service;

- Joint Business Relationships (JBR) which is a global system used to clear joint (close) business relationships from an independence perspective. JBR is used to facilitate PwC firms' compliance with JBR requirements for new and existing joint business relationships. It assists independence specialists in gathering information to assess, from an independence perspective, the permissibility of proposed joint business relationships and in monitoring the continued permissibility of previously approved existing joint business relationships;
- My Compliance Dashboard (MCD) which is a global compliance system that facilitates annual compliance confirmations and reporting; and
- Global Breaches Reporting System which is designed to be used to report any breaches of external auditor independence regulations (e.g., those set by regulation or professional requirements) where the breach has cross-border implications (e.g., where a breach occurs in one territory which affects an audit relationship in another territory). All breaches reported are evaluated and addressed in line with the Code or relevant independence regulations.

Samil PwC also has Korea-specific systems which includes:

- 'My Stock' which is equivalent to 'Independence Checkpoint' to comply with local regulations. The pre-clearance, acquisition, and/or disposal of publicly traded securities by all partners and practice staff are maintained and recorded in the system.

Independence training and confirmations

Samil PwC provides all partners and practice staff with annual or ongoing training in independence matters. Training typically focuses on milestone training relevant to a change in position or role, changes in policy or external regulation and, as relevant, provision of services. Partners and staff receive training on Samil PwC's independence policy and related topics.

All partners and practice staff are required to complete an annual compliance confirmation, whereby they confirm their compliance with



relevant aspects of the PwC firm's independence policy, including their own personal independence. In addition, all partners confirm that all non-audit services and business relationships for which they are responsible comply with policy and that the required processes have been followed in accepting these engagements and relationships. These annual confirmations are supplemented by periodic and ad-hoc engagement level confirmations for audit clients.

Independence monitoring and disciplinary policy

Samil PwC is responsible for monitoring the effectiveness of its system of quality management in managing compliance with independence requirements. In addition to the confirmations described above, as part of this monitoring, we perform:

- Compliance testing of independence controls and processes;
- Personal independence compliance testing of a random selection of partners and managerial practice staff as a means of monitoring compliance with independence policies; and
- An annual assessment of our PwC firm's adherence with the PwC Network's standard relating to independence.

The results of Samil PwC's monitoring and testing are reported to the firm's management on a regular basis.

Samil PwC has an Accountability Framework and supporting disciplinary policies and mechanisms in place that promote compliance with independence policies and processes, and that require any breaches of independence requirements to be reported and addressed.

This would include discussion with the client's audit committee regarding the nature of a breach, an evaluation of the impact of the breach on the independence of the PwC firm and the engagement team and the need for actions or safeguards to maintain objectivity. Although most breaches are minor and attributable to an oversight, all breaches are taken seriously and investigated as appropriate. Samil PwC also follows supplemental local requirements relating to the reporting of breaches. The investigations of any identified breaches of independence policies also serve to identify the need for improvements in Samil PwC's systems and processes and for additional guidance and training.

Considerations in undertaking the audit

Our principles for determining whether to accept a new client or continue serving an existing client are fundamental to delivering quality, which we believe goes hand-in-hand with our purpose to build trust in society. We have established policies and procedures for the acceptance

of client relationships and audit engagements that consider whether we are competent to perform the engagement and have the necessary capabilities including time and resources, can comply with relevant ethical requirements, including independence, and have appropriately considered the integrity of the client. We reassess these considerations in determining whether we should continue with the client engagement and have in place policies and procedures related to withdrawing from an engagement or a client relationship when necessary. The policies and processes we have in place emphasize risk and quality considerations such that financial and operational priorities do not lead to inappropriate judgments about whether to accept or continue a client relationship.

Client and Engagement Acceptance and Continuance

Samil PwC has a process in place to identify acceptable clients based on the PwC Network's proprietary decision support systems for audit client acceptance and retention (called Acceptance). Acceptance facilitates a determination by the engagement team, business management and risk management specialists of whether the risks related to an existing client or a potential client are manageable, and whether or not PwC should be associated with the particular client and its management. More specifically, this system enables:

Engagement teams:

- To document their consideration of matters required by professional standards related to acceptance and continuance;
- To identify and document issues or risk factors and their resolution, for example through consultation, by adjusting the resource plan or audit approach or putting in place other safeguards to mitigate identified risks or by declining to perform the engagement; and
- To facilitate the evaluation of the risks associated with accepting or continuing with a client and engagement.

PwC firms (including PwC firm leadership and risk management):

- To facilitate the evaluation of the risks associated with accepting or continuing with clients and engagements; including client identification, sanctions and watchlist screening, beneficial ownership assessments, and continuous monitoring in support of AML and KYC compliance requirements.
- To provide an overview of the risks associated with accepting or continuing with clients and engagements across the client portfolio; and
- To understand the methodology, basis and minimum considerations all other PwC firms in the network have applied in assessing audit acceptance and continuance.

04

Our people



1 Message from Leadership	2 Our approach to Quality	3 Cultures and Values	4 Our people
5 Our approach	6 Monitoring	7 PwC Network	8 Legal and Governance structure

Our people

People strategy

Our people strategy was developed in support of our broader business strategy, The New Equation. We are focused on being the world's leading developer of talent and enabling our people with greater agility and confidence in a rapidly changing world. Specific focus areas include creating a resilient foundation for times of change through supporting the well-being of our people and enabling effective delivery; developing inclusive leaders for a shifting world; and, enabling our workforce for today's realities and tomorrow's possibilities.

Leverage ratio of audit team member hours

	FY26	FY25
Partner : Director/Manager	1:1.6	1 : 2.1
Director/Manager : Staff	1:6.8	1 : 7.2
Partner : Staff	1:11.1	1 : 15.2

Global mobility assignment

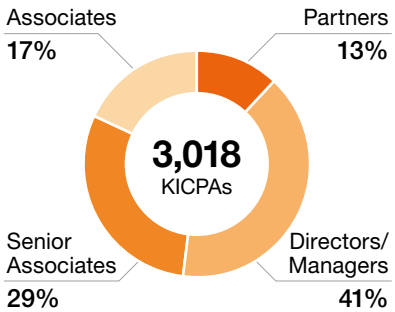
FY26		FY25	
30	7	34	8
Outbound	Inbound	Outbound	Inbound

The PwC Professional

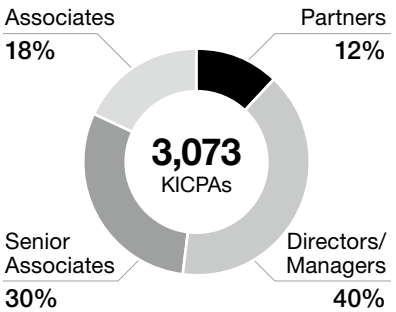
The PwC Professional is the set of behaviors we expect of all our people, at all levels, to demonstrate with each other and with our clients and other stakeholders. When we focus on the behaviors that guide our interactions, we create opportunities to build trust and empower our teams to deliver distinctive outcomes. This is how we build trust in society and solve important problems.

KICPA by level

FY26



FY25



Inclusion and diversity

At PwC, we're an organization that fosters a culture of belonging and equity where our diverse workforce can thrive and feel like they belong. We do this by delivering on our Inclusion First strategy, which is centered on action, accountability and advocacy, in each of our member firms, across the PwC Network.

We embrace and encourage differences and help our people actively develop the skills to work and lead inclusively with our focus on gender equity, disability inclusion, LGBT+ inclusion and social inclusion. Underpinning this is ensuring our systems and behaviors are inclusive.

Percentage of our firm composed of women



Recruitment

Samil PwC aims to recruit, train, develop and retain the best and the brightest staff who share in the firm's strong sense of responsibility for delivering high-quality services. Our hiring standards include a structured interview process with behavior-based questions built from The PwC Professional framework, assessment of academic records. Across the firm in FY26, we recruited 495 new people including 298 KICPAs.

Number of new hires

	FY26	FY25
KICPA	298	332
Specialists	197	154
Total	**495**	**486**

Team selection, experience and supervision

Our audit engagements are staffed based on expertise, capabilities and years of experience. Engagement leaders determine the extent of direction, supervision and review of junior staff.

Feedback and continuous development

Our team members obtain feedback on their overall performance, including factors related to audit quality, such as technical knowledge, auditing skills and professional skepticism. Audit quality is an important factor in performance evaluation and career progression decisions for both our partners and staff. Feedback on performance and progression is collected via our performance evaluation tool, enabling transparent and multi-directional feedback. We also use Workday to set individual goals and track progress and achievements against those goals. Ongoing feedback conversations help our people grow and learn faster, adapt to new and complex environments, and bring the best to our clients and firm.

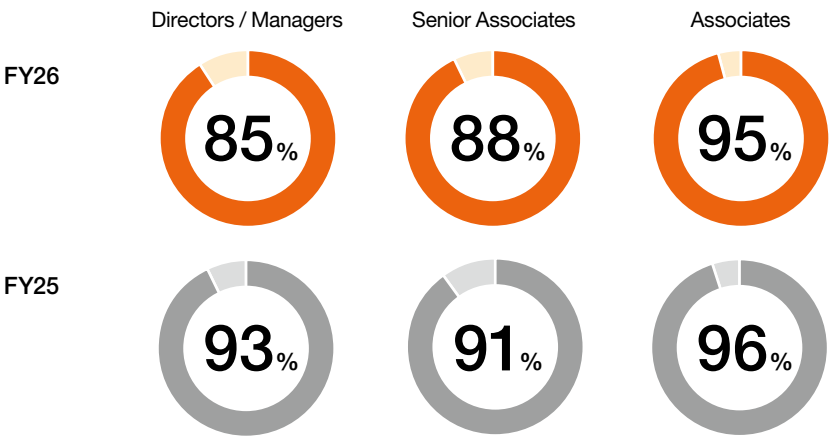
Career progression

Samil PwC uses The PwC Professional, our global career progression framework, which sets out clear expectations at all staff levels across five key dimensions. The framework underpins all elements of career development and helps our people develop into well-rounded professionals and leaders with the capabilities and confidence to produce high-quality work, deliver an efficient and effective experience for our clients, execute our strategy, and support our brand. Our annual performance cycle is supported by continuous feedback conversations and regular check-ins with the individual's Team Leader to discuss their development, progression and performance.

Retention

Turnover in the public accounting profession is often high because as accounting standards and regulations change, accountants are in demand and the development experience we provide makes our staff highly sought after in the external market. Our voluntary turnover rate fluctuates based on many factors, including the overall market demand for talent.

Average retention rate by staff level



Global People Survey

Each PwC firm participates in an annual Global People Survey, administered across the network to all our partners and staff. Samil PwC is responsible for analyzing and communicating results locally, along with clearly defined actions to address feedback.

Partners Accountability and Compensation

Partners are evaluated based on their contributions to people, quality, and profitable growth. Our accountability program holds partners, including lead audit partners and quality review partners, accountable for audit areas requiring their review that are found by external or internal inspections to have deficiencies. Partner accomplishments are measured based on the partner's relative performance against established goals. Partners receive the firm's profits based on their level of responsibility, the firm's performance, and the partner's performance.

Professional Development

We are committed to putting the right people in the right place at the right time. Throughout our people's careers, they are presented with career development opportunities, through various learning and development methods, including on-demand learning and on-the-job real time coaching/development. Our flexible training portfolio facilitates personalized learning with access to a variety of educational materials, including webcasts, articles, videos, and courses.

Achieving a professional credential supports our firm's commitment to quality through consistent examination and certification standards. Our goal is to provide our staff with a more individualized path to promotion and support them in prioritizing and managing their time more effectively when preparing for professional exams. Providing our people with the ability to meet their professional and personal commitments is a critical component of our people experience and retention strategy.

Continuing education

We, and other PwC firms, are committed to delivering quality assurance services around the world. To maximize consistency in the network, the formal curricula, developed at the Network level, provide access to training materials covering the PwC audit approach and tools, as well as areas of audit risk and areas of focus for quality improvement.

This formal learning is delivered using a blend of delivery approaches, which include remote access, classroom learning, virtual classroom and on-the-job support. The curricula supports our primary training objective of quality, while providing practitioners with the opportunity to strengthen their technical and professional skills, including professional judgment while applying a skeptical mindset.

The design of the curricula allows us to select, based on local needs, when we will deliver the training. Our Learning & Education leader then considers what additional training is appropriate – formal and/or informal – to address any additional specific local needs.

05

Our approach



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure



As a member of the PwC Network, Samil PwC has access to and uses PwC Audit, a common audit methodology and process. This methodology is based on the International Standards on Auditing (ISAs), with additional PwC policy and guidance provided where appropriate. PwC Audit policies and procedures are designed to facilitate audits conducted in compliance with all ISA requirements that are relevant to each individual audit engagement. Our common audit methodology provides the framework to enable PwC firms to consistently comply in all respects with applicable professional standards, regulations and legal requirements. Samil PwC also applies additional policies and guidance, where appropriate, to ensure that each engagement is also compliant with Korean Standards on Auditing.

As technological change accelerates, our clients want to trust their information with organizations that don't merely keep up but lead the way. We've made a global commitment to offer leading audit technology, and we've invested heavily in tools to match our approach. The result is greater quality and insight to our clients.

Tools and Technologies to support our audit

Our technology

- **Aura**, our global audit documentation platform, is used across the PwC Network. Aura helps drive how we build and execute our audit plans by supporting teams in applying our methodology effectively, by creating transparent linkage between risks, required procedures, controls and the work performed to address those risks, as well as providing comprehensive guidance and project management capabilities. Targeted audit plans specify risk levels, controls reliance and substantive testing. Real time dashboards show teams audit progress and the impact of scoping decisions more quickly.
- **Connect** is our collaborative platform that allows clients to quickly and securely share audit documents and deliverables. Connect also eases the burden of tracking the status of deliverables and resolving issues by automatically flagging and tracking outstanding items and issues identified through the audit for more immediate attention and resolution. Clients are also able to see audit adjustments, control deficiencies, and statutory audit progress for all locations- in real time.
- **Connect Audit Manager** streamlines, standardizes and automates group and component teams coordination for group and statutory/ regulatory audits. It provides a single digital platform to see all outbound and inbound work and digitizes the entire coordination process which facilitates greater transparency, compliance and quality for complex multi-location audits.

- **Halo**, our data auditing tools, address large volumes of data, analyzing whole populations to improve risk assessment, analysis and testing. For example, Halo for Journals enables the identification of relevant journals based on defined criteria making it easier for engagement teams to explore and visualize the data to identify client journal entries to analyze and start the testing process.
- **Count**, which facilitates the end-to-end process for observing inventory counts, allows our engagement teams to create and manage count procedures, counters to record results directly onto their mobile device or tablet and engagement teams to export final results into Aura.
- **PwC Confirmations**, our global, secure, web-based confirmation platform providing a guided experience to preparing, sending, monitoring and receiving electronic and paper responses for our auditors and third-party confirmers as well as a dashboard view to assist in status updates. The Confirmer portal allows confirmers to easily navigate and provide responses.
- **Halo Platform** enables our engagement teams to manage all data extractions, executions and storage for all applications through one central location, allowing our engagement teams to monitor the status of data uploads and use the acquired entity data for multiple applications during the audit.
- **Halo for Crypto** supports the engagement team in obtaining sufficient appropriate evidence over the crypto asset-related balances and transactions. The Halo solution provides substantive evidence to establish that an entity has access to the digital wallets containing its crypto asset transactions and balances. The application can also securely extract blockchain transactions from public addresses to independently and reliably gather corroborating information about blockchain transactions and balances.

Our next generation audit

As part of our commitment to building trust and delivering sustained outcomes, the PwC Network is investing in a multi-year effort to deliver a new global audit platform to power our next generation audit, ultimately replacing our legacy technologies such as Aura and Connect. By exploring and investing in new technologies and redefining underlying audit processes, PwC will further standardize, simplify, centralize, and automate our audit work. PwC's investment will accelerate ongoing innovation and enable us to respond to changing stakeholders' needs while taking advantage of emerging technologies, including generative AI, providing a transformed audit experience focusing on continuous quality enhancement. PwC's vision for NGA is to provide efficient, robust and independent assurance and audit insights across financial and non-financial information, helping to build trust in what matters to our stakeholders. As PwC gains momentum around the next generation audit

program, we will continue to release new capabilities on an ongoing basis to enhance quality and the overall audit experience.

There have been significant investments across the PwC Network into Generative AI as we seek to reimagine how we further enable our people by leveraging the power of AI. We are focused on promoting a culture of responsible usage of AI while supporting ongoing interest and quickly evolving potential use cases for AI including Generative AI.

Reliability and auditability of audit technologies

Our firm has designed and implemented processes and controls to underpin the reliability of these audit technologies. This includes clarification of the roles and responsibilities of audit technology owners and users. In addition, we have guidance focused on the sufficiency of audit documentation included in the workpapers related to the use of these audit technologies, including consideration of the reliability of the solution, and the documentation needed to assist the reviewer in meeting their direction, supervision and review responsibilities as part of the normal course of the audit.

Confidentiality and information security

Confidentiality and information security are key elements of our professional responsibilities. Misuse or loss of confidential client information or personal data may expose the firm to legal proceedings, and it may also adversely impact our reputation. We take the protection of confidential and personal data very seriously.

Our focus on our clients requires a holistic and collaborative approach to reducing security, privacy and confidentiality risks with significant investment in appropriate controls and monitoring to embed an effective three lines of defense model. This model has enabled us to strengthen our information security organization, align to industry good practice and improve our internal control frameworks.

Data Privacy

The firm maintains a robust and consistent approach to the management of all personal data, with everyone in our organization having a role to play in safeguarding personal data. We have continued to build on our extensive GDPR readiness program, and are committed to embedding good data management practices across our business.

Information Security

Information Security is a high priority for the PwC Network. Our firm is accountable to our people, clients, suppliers, and other stakeholders to protect information that is entrusted to us.

Failure to protect information could potentially harm the individuals whose information our firm holds, lead our firm to suffer regulatory sanctions or other financial losses, and impact the PwC reputation and brand. As such, our firm complies with the Information Security Policy (ISP) which outlines the minimum security requirements for all PwC Firms.

Supporting engagement performance

Risk and Quality Group (the R&Q Group)

The firms' R&Q group comprises highly experienced partners and specialists to assist engagement teams with complex issues in the areas of accounting, auditing, independence, risk management, network information security, and laws and regulations.

Direction, coaching and supervision

Engagement leaders and senior engagement team members are responsible and accountable for supervising junior team members, providing ongoing coaching throughout the audit, and ensuring the consistent delivery of high-quality audit work. Engagement teams utilize Aura which has capabilities to effectively monitor the progress of the engagement to determine that all work has been completed and reviewed by appropriate individuals, including the engagement leader.



Consultation culture

Consultation is key to maintaining high audit quality. We have formal protocols about mandatory consultation, in the pursuit of quality. For example, our engagement teams consult with appropriate groups in areas such as taxation, risk, valuation, actuarial and other specialties, as well as individuals within our Assurance R&Q Group.

The R&Q Group comprises technical accounting, auditing, and financial reporting specialists as well as risk and quality. These specialists play a vital role in keeping our policies and guidance in these areas current by tracking new developments in accounting and auditing, and providing those updates to professional staff.

Professionals in the Risk and Quality

133 Professionals	124 Professionals
FY26	FY25

Quality Review Partners (QRP)

Specific audit engagements are assigned a QRP as part of the member firm's SoQM as required by professional standards. These partners, who have the necessary experience and technical knowledge, are involved in the most critical aspects of the audit. For example, they may advise on matters of firm independence, significant risks and a team's responses to those risks, and specific accounting, auditing, and financial reporting and disclosure issues.

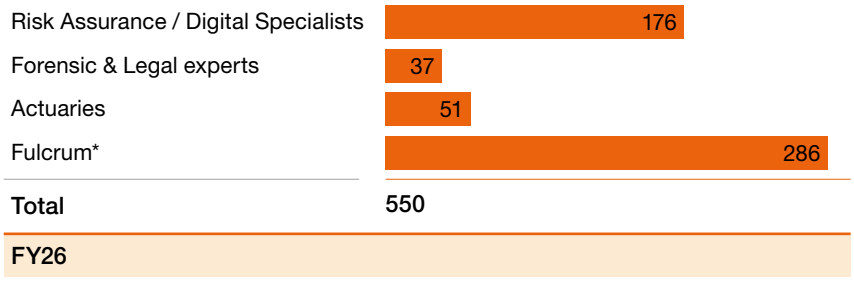
Differences of opinion

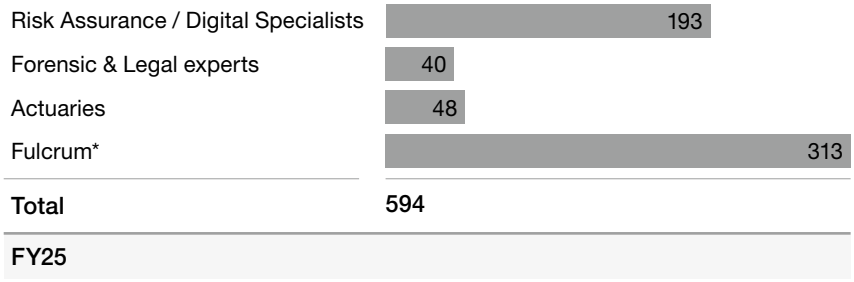
Protocols exist to resolve the situations where a difference of opinion arises between the engagement leader and the QRP, another Assurance partner. These include the use of technical panels consisting of partners independent of the engagement. If the difference in views still cannot be reconciled, a final decision should be made by the engagement leader and the Assurance Leader in consultation with the Assurance R&Q Group partner and others they deem appropriate.

Use of specialists

Data and technology can help reveal insights, but it takes an inquisitive person with well-rounded business knowledge to understand what those insights mean. We recruit professionals with these capabilities-people who can deliver the highest quality outcomes in terms of client service and compliance. To deliver highest quality outcomes in an effective and efficient manner, the auditors concentrate on sophisticated accounting and auditing standards, and use works of specialists in areas such as risk, valuation, taxation, actuarial, forensic, law and other.

Specialists in specific areas





* Fulcrum supports audit engagement teams in highly complex accounting areas such as valuation, taxation, lease, global coordination and consolidation.

06

Monitoring



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure

Monitoring of Assurance quality

We recognize that quality in the Assurance services we deliver to clients is key to maintaining the confidence of investors and other stakeholders in the integrity of our work. It is a key element to our Assurance strategy.

Responsibility for appropriate quality management lies with the leadership of Samil PwC. This includes the design and operation of an effective System of Quality Management (SoQM) that is responsive to our specific risks to delivering quality audit engagements, using the network's QMSE framework.

The overall quality objective under the QMSE framework is to have the necessary capabilities in our firm and to deploy our people to consistently use our methodologies, processes and technology in the delivery of Assurance services in an effective and efficient manner to fulfill the valid expectations of our clients and other stakeholders.

Our firm's monitoring includes an ongoing assessment aimed at evaluating whether the policies and procedures which constitute our SoQM are designed appropriately and operating effectively to provide reasonable assurance that our audit, non-audit assurance and related services engagements are performed in compliance with laws, regulations and professional standards (also referred to as our ongoing monitoring). This includes the use of Real-Time Assurance.

Aim to Predict: Real Time Assurance

We have developed a Real-Time Assurance (RTA) program designed to provide preventative monitoring that helps coach and support engagement teams get the 'right work' completed in real-time, during the audit.

We review audit work on certain audit engagements prior to the issuance of their respective audit report. Each year we reassess the scope and areas of focus of these reviews, taking into consideration of recent inspection results and knowledge gained by the Assurance R&Q Group in supporting engagement teams.

In addition to the ongoing monitoring noted above, our monitoring also encompasses periodic assessment of our SoQM which includes the review of completed engagements (Engagement Compliance Reviews - ECR) as well as periodic monitoring of our SoQM by an objective team within our firm. The results of these procedures, together with our ongoing monitoring, form the basis for the continuous improvement of our SoQM. ECRs are performed under a network-wide inspection program based on professional standards and PwC audit methodology.

ECRs are risk-focused reviews of completed engagements covering, on a periodic basis, individuals in our firm who are authorized to sign audit, non-audit assurance or related services reports. The review assesses whether an engagement was performed in compliance with PwC Audit

guidance, applicable professional standards and other applicable engagement-related policies and procedures. Each audit engagement leader is reviewed at least once every three years due to local regulatory requirements.

Reviews are led by experienced Assurance partners, supported by objective teams of partners, directors, senior managers and other specialists. ECR reviewers may be sourced from other PwC firms if needed to provide appropriate expertise or objectivity. Review teams receive training to support them in fulfilling their responsibilities, and utilize a range of checklists and tools developed at the network level when conducting their inspection procedures. The network inspection team supports review teams by monitoring the consistent application of guidance on classification of engagement findings and engagement assessments across the network.

Internal inspections

FY26		FY25	
81	5,200	76	4,840
Participated reviewers	Total review hours	Participated reviewers	Total review hours

Additionally, the PwC Network undertakes periodic reviews to evaluate certain elements of PwC firms' systems of quality management. The network also looks at the PwC firm leadership's own assessment of the effectiveness of their system of quality management and their determination of whether the overall quality objective has been achieved.

The inspection results are reported to our firm's leadership who are responsible for analyzing the results of the inspections along with quality findings identified from all sources of information, for performing timely root cause analysis and for implementing remedial actions as necessary. In situations where adverse quality matters on engagements are identified, based on the nature and circumstances of the issues, the responsible engagement leader or our firm's Assurance leadership personnel may be subject to additional mentoring, training or further sanctions in accordance with our firm's Recognition and Accountability Framework.

Assurance engagement leaders of our firm receive information on the results of the network inspection program, designed for their use in assessing the scope of audit work they determine needs to be performed and their reliance on work performed by PwC firms in connection with their audit of a client's consolidated financial statements.

Learn: Root cause analysis

We perform analyses to identify potential factors contributing to our firm's audit quality so that we can take actions to continuously improve. Our primary objectives when conducting such analyses are to understand what our findings tell us about our SoQM and to identify how our firm can provide an effective environment for our engagement teams to deliver a quality audit. We look at quality findings from all sources including our own ongoing monitoring of our SoQM as well as Network inspection of our SoQM, audits both with and without deficiencies—whether identified through our own internal inspections process or through external inspections and other inputs such as our Global People Survey and financial statement restatements and accounting errors—to help identify possible distinctions and learning opportunities.

For individual audits, an objective team of root cause specialists identifies potential factors contributing to the overall quality of the audit. We consider factors relevant to technical knowledge, supervision and review, professional skepticism, engagement resources, and training, amongst others. Potential causal factors are identified by evaluating engagement information, performing interviews, and reviewing selected audit working papers to understand the factors that may have contributed to audit quality.

In addition, the data compiled for audits both with and without engagement-level findings is compared and contrasted to identify whether certain factors appear to correlate to audit quality. Examples of this data include audit hours and industries.

Our goal is to understand how quality audits may differ from those with engagement-level findings, and to evaluate how these learnings may be used to continuously improve all of our audits. We evaluate the results of these analyses to identify enhancements that may be useful to implement across the practice. We believe these analyses contribute significantly to the continuing effectiveness of our quality management.

Audit quality reviews - External

Samil PwC and our partners are subject to review by the Financial Supervisory Service (FSS). The inspection is undertaken every three years, which covers both the firm-level and engagement-level quality management reviews.

The Public Company Accounting Oversight Board (PCAOB) performs its inspection in cooperation with the FSS. The FSS and PCAOB commenced its most recent inspection from September 15, 2025 to November 7, 2025. In May 2026, the FSS issued the final inspection report with recommendations to enhance our system of quality management and the PCAOB issued to the firm its final inspection report in June 2026. PCAOB reports are publicly available on their website.

07

PwC Network



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure

Pricewater-houseCoopers International Limited

PwC is the brand under which the member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide professional services. Together, these firms form the PwC Network. 'PwC' is often used to refer either to individual firms within the PwC Network or to several or all of them collectively.

In many parts of the world, accounting firms are required by law to be locally owned and independent. Although regulatory attitudes on this issue are changing, PwC member firms do not and cannot currently operate as a corporate multinational. The PwC Network is not a global partnership, a single firm, or a multinational corporation.

For these reasons, the PwC Network consists of firms which are separate legal entities. The firms that make up the network are committed to working together to provide quality service offerings for clients throughout the world. Firms in the PwC Network are members in, or have other connections to PricewaterhouseCoopers International Limited (PwCIL), an English private company limited by guarantee. PwCIL does not practice accountancy or provide services to clients. Rather its purpose is to facilitate coordination between member firms in the PwC Network. Focusing on key areas such as strategy, brand, and risk and quality, the Network Leadership Team and Board of PwCIL coordinates the development and implementation of policies and initiatives to achieve a common and coordinated approach amongst individual PwC firms where appropriate. Member firms of PwCIL can use the PwC name and the resources and methodologies of the PwC Network. In addition, member firms may request the resources of other member firms and/or secure the provision of professional services by other member firms and/or other entities. In return, member firms are bound to abide by certain common policies and to maintain the standards of the PwC Network as put forward by PwCIL.

The PwC Network is not one international partnership and PwC member firms are not otherwise legal partners with each other. Many of the member firms have legally registered names which contain "PricewaterhouseCoopers", however there is no ownership by PwCIL. A member firm cannot act as agent of PwCIL or any other member firm, cannot obligate PwCIL or any other member firm, and is liable only for its own acts or omissions and not those of PwCIL or any other PwC firm. Similarly, PwCIL cannot act as an agent of any member firm, cannot obligate any member firm, and is liable only for its own acts or omissions.

The governance bodies of PwCIL are:

• **Global Board**, which is responsible for the governance of PwCIL, the oversight of the Network Leadership Team and the approval of network standards. The Board does not have an external role. The Board is composed of elected partners from PwC firms around the world and one or more external independent directors. Please refer to the following page on the PwC Global website for a list of the current members of the Global Board.

• **Network Leadership Team**, which is responsible for setting the overall strategy for the PwC Network and the standards to which the PwC firms agree to adhere.

• **Strategy Council**, which is made up of the leaders of the largest PwC firms and regions of the network, agrees on the strategic direction of the network and facilitates alignment for the execution of strategy.

• **Global Leadership Team**, which is appointed by and reports to the Network Leadership Team and the Chairman of the PwC Network. Its members are responsible for leading teams drawn from PwC firms to coordinate activities across all areas of our business.

The Territory Senior Partner of Samil PwC is a member of the Strategy Council and maintains our relationships with the Network Leadership Team.

08

Legal and Governance structure



1 Message from Leadership
2 Our approach to Quality
3 Cultures and Values
4 Our people
5 Our approach
6 Monitoring
7 PwC Network
8 Legal and Governance structure

Legal structure and ownership of Samil PwC

Samil PricewaterhouseCoopers (the "Firm") is a limited partnership company and is wholly owned by its members, who are commonly referred to as partners. Samil PwC is a network firm of PricewaterhouseCoopers. The Firm also operates and controls a number of corporate entities that are required for legal and operational purposes.

Governance structure of Samil PwC

The firm's Senior Partner serves as Chairman and Chief Executive Officer and manages the firm pursuant to the powers delegated to him by the firm's partners.

Partner General Committee

Partner General Committee (the "General Committee") is composed of all partners of the firm. The General Committee determines the basic policies of the firm's management and resolves important matters related to management, including decisions on the appointment and dismissal of the CEO. The firm's Senior Partner serves as the Chairman of the General Committee.

Oversight Board

Oversight Board (the "Board") represents the partners with respect to the business and operations conducted. The Board is also responsible to the partners on internal partnership matters (including partnership admissions and withdrawals), acts as a sounding board for early discussions of strategic matters affecting partners, provides feedback and advice to the management on issues of concern to the partners, and advises the management on policies which may affect the rights, responsibilities, benefits and obligations of partners.

Executive Committee

Samil PwC has a leadership team referred to as the Executive Committee (the "Committee"). Members of the Committee are appointed by the Senior Partner and are responsible for the management of the firm's operations. The Committee is led by the Senior Partner who is responsible for leading and managing the firm, including the setting and implementation of the overall firm's strategy, establishing and determining the effectiveness of the firm's system of internal control. Changes to the Committee are determined by the Senior Partner. The Committee members meet monthly, with additional meetings called when required.

Members of the Executive Committee



Hoonsoo Yoon
CEO, Territory Senior Partner



Joonki Hong
Assurance Leader



Alex Joong-Hyun Lee
Tax Leader



Joon-Seon Min
Deals Leader



Seung-Ho Lee
FS Leader



Jeong-Seon Park
Risk and Quality Leader

Appendix



Appendix I

EU Article 13 Considerations

We have prepared this Appendix, in respect of the financial year ended 30 June, 2026, in accordance with the requirements of Article 13 of the EU regulation No. 537/2014 and UK regulations.

List of EU and UK Public Interest Entities

A list of the EU/EEA (defined as those incorporated outside of the EU/EEA that have transferable securities listed on an EU/EEA regulated market) for which we carried out a statutory audit during the year ended June 30, 2026 can be found below:

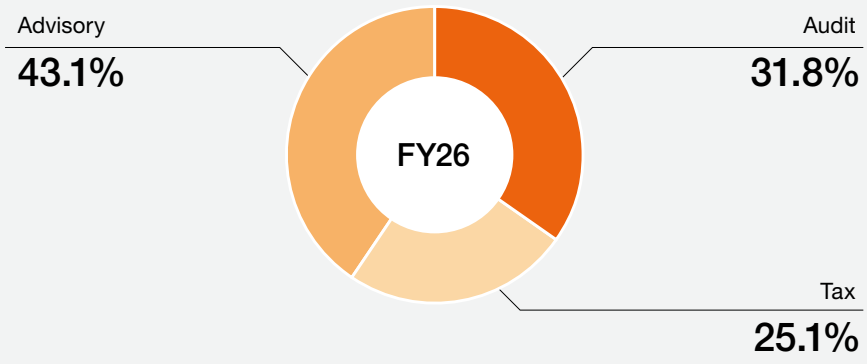
- Kookmin Bank
- LG Chem
- Industrial Bank of Korea
- Korea Housing Finance Corporation
- Samsung SDI

Financial information

Revenue disclosures required by Article 13 Item 2(k) are as follows:

Gross Revenue for year ended June 30, 2026	Total in millions of Korean Won
Audit Revenues earned by EU/EEA Public Interest Entity audit clients	12,164
Audit Revenues earned by all other audit clients	358,015
Non-Audit Services Revenues earned by EU/EEA Public Interest Entity audit clients	1,135
Non-Audit Services Revenues earned by all other clients	792,232
Gross Revenue	**1,163,546**

Gross Revenue Mix - By Service:



EU EEA Member firms

The table below is a list of audit firms and statutory auditors within the Network i.e., from EU or EEA Member States as of June 30, 2026 (firms with an asterisk at the end of their names are as of December 31, 2025).

Member State	Name of firm
Austria	PwC Österreich GmbH Wirtschaftsprüfungsgesellschaft, Wien
	PwC Wirtschaftsprüfungs- und Steuerberatungsgesellschaft GmbH, Linz
	PwC Tax & Audit Services Wirtschaftsprüfung und Steuerberatung GmbH, Graz
	PwC Wirtschaftsprüfung GmbH
	PwC Assurance GmbH Wirtschaftsprüfung, Wien
Belgium	PwC Bedrijfsrevisoren bv/Reviseurs d'enterprises srl
Bulgaria	PricewaterhouseCoopers Audit OOD*
Croatia	PricewaterhouseCoopers d.o.o
	PricewaterhouseCoopers Savjetovanje d.o.o
Cyprus	PricewaterhouseCoopers Limited
Czech Republic	PricewaterhouseCoopers Audit, s.r.o.
Denmark	PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab
Estonia	AS PricewaterhouseCoopers
Finland	PricewaterhouseCoopers Oy
France	PricewaterhouseCoopers Audit
	PricewaterhouseCoopers France
Germany	PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft
	Wibera Wirtschaftsberatung Aktiengesellschaft Wirtschaftsprüfungsgesellschaft
Greece	PricewaterhouseCoopers Auditing Company SA
Hungary	PricewaterhouseCoopers Könyvvizsgáló Kft.
Iceland	PricewaterhouseCoopers ehf
Ireland	PricewaterhouseCoopers*
	PricewaterhouseCoopers (Northern Ireland) LLP*
Italy	PricewaterhouseCoopers SpA
Latvia	PricewaterhouseCoopers SIA
Liechtenstein	PricewaterhouseCoopers GmbH, Ruggell
Lithuania	Uždaroji akcinė bendrovė „PricewaterhouseCoopers" (also known as PricewaterhouseCoopers UAB)
Luxembourg	PricewaterhouseCoopers Assurance, Société coopérative
Malta	PricewaterhouseCoopers

Member State	Name of firm
Netherlands	PricewaterhouseCoopers Accountants N.V.
Norway	PricewaterhouseCoopers AS
Poland	PricewaterhouseCoopers Polska sp. z. o.o.
	PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp. k.
Portugal	PricewaterhouseCoopers & Associados - Sociedade de Revisores Oficiais de Contas, Lda
Romania	PricewaterhouseCoopers Audit S.R.L.*
Slovakia Slovak Republic	PricewaterhouseCoopers Slovensko, s.r.o.*
Slovenia	PricewaterhouseCoopers d.o.o.
Spain	PricewaterhouseCoopers Auditores, S.L.
Sweden	PricewaterhouseCoopers AB
	Öhrlings PricewaterhouseCoopers AB

Total turnover achieved by statutory auditors and audit firms from EU/EEA Member States that are members of the PwC Network resulting, to the best extent calculable, from the statutory audit of annual and consolidated financial statements is approximately €3 billion. This represents the turnover from each entity's most recent financial year converted to Euros at the exchange rate prevailing as of June 30, 2026.

Appendix II

List of Public Interest Entities

Adjacent is a list of Public Interest Entities (as defined by IESBA Code) for which we carried out audits (i.e. issued an audit report) between July 1, 2025, and June 30, 2026.

3 Billion Inc.
A.F.W CO.,LTD.
Ace Technologies Corp.
Agabang & Company
Aligned Genetics, Inc.
ALTEOGEN INC.
Amorepacific Corp.
AMOREPACIFIC Holdings Corp.
Anymedi Inc.
APEX INTEC CO.,LTD.
APS Innovation Co., Ltd.
Asia Pacific Satellite Inc.
ASIA SEED CO.,LTD.
Asiana IDT Inc.
BARREL CO.,LTD.
Best Bristle Company Co., Ltd.
BFLABS Co.,LTD.
BH Co.,Ltd.
BIO PROTECH INC.
Bioneer Corporation
BL Pharmtech Corp.
BLUE M TEC CO.,LTD.
BUCKET STUDIO Co.,Ltd.
BUKWANG PHARMACEUTICAL IND CO.,LTD
CAPE INDUSTRIES LTD.
Capro Corporation
CASTEC KOREA CO.,LTD.
Cell Biotech Co.,Ltd.
Cellfie Global Co.,Ltd.
Celltrion Inc.
CHERYONG ELECTRIC CO.,LTD.
Chips & Media Inc.
Chorokbaem Media Co.,Ltd.
Chosun Refractories Co.,Ltd.
CJ CGV Co.,Ltd.
CJ CHEILJEDANG CORP.
CJ Corp.
CJ ENM CO.,Ltd.
Clean & Science Co.,Ltd.
CNPLUS Co., Ltd.
Com2us Corporation
Coupang, Inc.
CR Holdings Co.,Ltd.
CS Bearing Co.,Ltd.
CSA COSMIC CO.,LTD.
CTR Mobility Co.,Ltd.
Cuckoo Holdings Co.,Ltd.
CUCKOO HOMESYS CO.,LTD.
DAEBO MAGNETIC CO.,LTD.
Daechang Steel Co.,Ltd.
DAEHAN SHIPBUILDING CO.,LTD.
DAEHAN STEEL CO.,LTD
DAEJEON SHINSEGAE Inc.
DAELIM BATH CO.,LTD.
DAELIM CO., LTD.
Daelim Trading Co.,Ltd.
DAESUNG HI-TECH CO.,LTD.
Daishin F&I Co.,Ltd.
Daishin Securities Co.,Ltd.
Danal Co.,Ltd.
Dashin Value REIT Co.,Ltd.
Datasolution Inc.
Dawon Sys Co.,Ltd.
DB HiTek Co.,Ltd.
DB INSURANCE CO.,LTD.
DCM CORP.
DEUTSCH MOTORS INC.
DI Corp.
DL Chemical Co., Ltd.
DL Energy Co., Ltd.
DL Holdings CO.,LTD
DNF Co.,Ltd.
DOBU Inc.
Donga Geological Engineering Company Ltd.
Dong-A Socio Holdings Co.,Ltd.
DONG-A ST CO.,LTD.
Dongil Industries Co.,Ltd.
Dongsuh Companies Inc.
Dongwon Industries Co.,Ltd.
Dongwon Systems Corporation
DOOSAN CO.,LTD.
Doosan Enerbility Co., Ltd.
Double U Games Co.,Ltd.
DOUBLEDOWN INTERACTIVE CO.,LTD.
DRAGONFLY GF CO.,LTD.
Dream CIS Inc.
DS DANSUK CO., LTD.
DUK SAN NEOLUX CO.,LTD.
Duksan Hi Metal Co.,Ltd.
Dynamic Design Co.,Ltd.
ECHOMARKETING CO.,LTD.
e-Credible Co.,Ltd.
ECS Telecom Co.,Ltd.
E-LAND WORLD CO.,LTD.
ELC Co., Ltd.
ELP Corp.
E-MART24 INC.
EMRO., Incorporated
ENCell Co., Ltd.
Enchem Co.,Ltd.
Enex Co.,Ltd.
Epi Biotech Co., Ltd.
ESR Kendall Square REIT Co., Ltd

EUBIO LOGICS CO.,LTD.
EV ADVANCED MATERIAL CO.,LTD.
Ewon Comfortech Co.,Ltd.
E-WORLD CO.,LTD.
Eye Gene, Inc.
Farm Hannong Co.,Ltd.
FARMSCO CO.,LTD.
Flask Co., Ltd.
FNC ENTERTAINMENT CO.,LTD.
Foodwell Corporation
Fursys Inc.
Geumhwa PSC Co.,Ltd.
GH Advanced Materials Inc.
GI Innovation Inc.
Gravity Co.,Ltd.
Gridwiz Co.,Ltd.
GS Energy Corporation Ltd.
GS GLOBAL CORP.
GS HOLDINGS CORP.
GS Power Co.,Ltd.
GS Retail Co.,Ltd.
Gwangju Shinsegae Co.,Ltd.
H&L ADVANCED CO., LTD.
HANA MATERIALS INC.
HANA TECHNOLOGY CO.,LTD.
Hanchang Paper Co.,Ltd.
HANJIN Logistics Corporation
HANKOOK TIRE & TECHNOLOGY CO.,LTD.
Hannet Co.,Ltd.
Hans Bio Med Corporation
Hansae Co., Ltd.
HANSAE YES24 HOLDINGS CO.,LTD.
HANSHIN MACHINERY CO.,LTD.
Hansol Chemical Co.,Ltd.
Hansol Home Deco Co.,Ltd.
Hansol Logistics Co.,Ltd.
Hansol Technics Co.,Ltd.
Hanssem Co.,Ltd.
Hanwha Ocean Co.,Ltd.
Hanwha Vision Co.,Ltd.
Hanwool Materials Science, Inc.
HanWool Semiconductor, Inc.
Hanyang Eng Co.,Ltd.
HB Technology Co.,Ltd.
HD HYUNDAI OILBANK CO., LTD.
HDC HOLDINGS CO.,LTD.
Hecto Financial Co., Ltd.
Hecto Innovation Co., Ltd.
Heungkuk Fire & Marine Insurance Co.,Ltd.
High Tech Pharm Co.,Ltd.
HL Klemove Corp.
HL Mando Co.,Ltd.
HMM CO.,LTD.
HNK Machine Tool Co.,Ltd.
HS Ad Inc.
HS HYOSUNG ADVANCED MATERIALS
HS HYOSUNG Corporation
HS VALVE CO.,LTD.
Hu M&C Co., Ltd.
Hugel Inc.
HUMAN TECHNOLOGY Co., Ltd.
HUONS CO.,LTD.
Huons Global Co., Ltd.
Huvitz Co.,Ltd.
HVM CO.,LTD.
HYBE Co., Ltd.
Hyosung Chemical Corporation
HYOSUNG TNC CORPORATION
Hyousung ITX Co.,Ltd.
HYUNDAI AUTOEVER CORP.
HYUNDAI BNG STEEL CO.,LTD.
Hyundai Card Co., Ltd.
HYUNDAI COMMERCIAL INC.
HYUNDAI CORPORATION
HYUNDAI CORPORATION HOLDINGS CO., LTD.
Hyundai Engineering & Construction Co.,Ltd.
HYUNDAI EVERDIGM Corp.
HYUNDAI FEED Inc.
HYUNDAI G.F. HOLDINGS CO.,LTD.
Hyundai Glovis Co.,Ltd.
HYUNDAI GREEN FOOD CO., LTD
HYUNDAI HYMS CO.,LTD.
HYUNDAI LIVART FURNITURE COMPANY LIMITED
HYUNDAI MOVEX Co.,Ltd.
HYUNDAI WIA CORPORATION
I3 System Inc.
IBK CAPITAL CORPORATION
ICD CO,.LTD.
ILDONG HOLDINGS CO.,LTD.
Ildong Pharmaceutical Co., Ltd.
Iljin Diamond Co.,Ltd.
Iljin Holdings Co.,Ltd.
ILJIN POWER CO.,LTD.
ILWOUL GML CO.,LTD.
IM BANK CO.,LTD.
iM Capital Co., Ltd.
iM Financial Group Co., Ltd.
IMGT Corporation Limited
ImmuneOncia Therapeutics, Inc.
INBIOGEN CO.,LTD.
Industrial Bank Of Korea
Interojo Co.,Ltd.
Inticube Co., Ltd.
INVENI Co.,Ltd.
INVENIA Co.,Ltd.
IPARK HYUNDAI DEVELOPMENT COMPANY
ISAAC Engineering Co.,Ltd.
ITCENPNS CO.,LTD.
ITEYES Inc.
JB FINANCIAL GROUP CO.,LTD.
JB Woori Capital Co.,Ltd.
Jeonbuk Bank Co.,Ltd.
JINCOSTECH CO,.LTD
JMT CO.,LTD.
JOONGANG ADVANCED MATERIALS Co., Ltd.
JVM CO,.LTD.
K CAR CO.,LTD.
K WAVE MEDIA LTD.
Kakaopay Corp.
KANGNAM JEVISCO CO.,LTD.
KANGSTEM BIOTECH CO., LTD.
KANGWON ENERGY CO.,LTD.
KB CAPITAL CO.,LTD.
KB FINANCIAL GROUP INC.
KB Insurance Co.,Ltd.
KB kookmin Card Co., Ltd

KB LIFE INSURANCE CO., LTD.
KB Securities Co.,Ltd.
KBI DONGKOOK IND. CO.,LTD.
KC Cottrell Co., Ltd.
KC Green Holdings Co.,Ltd.
KD CHEM CO.,LTD.
KDB CAPITAL CORPORATION
KEC HOLDINGS CO., LTD.
Keeps Biopharma Inc.
KEM Tech Corp.
KG CHEMICAL CORPORATION
KG Financial Co., Ltd.
KGINICIS CO.,LTD.
KISWIRE Ltd.
KOLON CORPORATION
KOLON GLOBAL CORPORATION
Kookmin Bank Co.,Ltd.
Kooksoondang Co.,Ltd.
KOREA ARLICO PHARM CO.,LTD.
Korea District Heating Corp.
KOREA INFORMATION CERTIFICATE AUTHORITY, INCORPORATED
Korea Investment & Securities Co.,Ltd.
Korea Investment Capital. Co.,Ltd
Korea Investment Holdings Co.,Ltd.
Korea Ratings Corporation
Korea Zinc Company Ltd.
KS Industry Co.,Ltd.
KT Alpha Co., Ltd.
kt millie seojae Co.,Ltd
Ktis Corporation
Kukdong Oil & Chemicals Co.,Ltd.
KUKIL METAL CO.,LTD.
KUK-IL PAPER MFG CO.,LTD
KUMYANG GREEN POWER CO.,LTD.
Kwangju Bank Co.,Ltd.
Kwangmu Co.,Ltd.
KZ Precision Corporation
LB INVESTMENT INC.
LDT Inc.
LF Corp.
LG Chem Ltd.
LG CNS Co., Ltd.
LG Corp.
LG Display Co.,Ltd.
LG H&H CO.,LTD.
LG Innotek Co.,Ltd.
LIG Accuver Co.,Ltd.
LIG Defense&Aerospace Co.,Ltd.
LivsMed Inc.
LMS CO.,LTD.
LOTTE Auto Lease Co.,Ltd.
LOTTE CAPITAL CO.,LTD.
LOTTE CARD CO.,LTD.
LOTTE Himart Co.,Ltd.
Lotte Non-Life Insurance Co.,Ltd.
Lotte Rental Co.,Ltd.
LS SECURITIES Co., Ltd.
LS THiRA-UTECH CO.,LTD
LSKAIROBOT CO.,LTD
LTC CO.,LTD.
Lumir Inc.
LX Semicon Co., Ltd.
M2N Co.,Ltd.
Maeil Dairies Co.,Ltd.
MAEIL HOLDINGS CO.,LTD.
Makus Inc.
Manyo Factory Corp.
MCNEX CO.,LTD.
MEDIANA CO.,LTD.
MEDICOX Co.,Ltd.
Medience Co.,LTD.
Meere Company Incorporated
Mercedes-Benz Financial Services Korea Limited
METACARE CO.,LTD.
MGEN SOLUTIONS CO.,LTD.
MICUBE Solution, Inc.
Mirae Asset Life Insurance Co.,Ltd.
Mobiis Co.,Ltd.
Multicampus Corporation
Myungmoon Pharm. Co.,Ltd.
NATURE CELL CO.,LTD.
NDFOS CO.,LTD.
NEO CREMAR CO.,LTD.
NEOWIZ Corporation
NEOWIZ HOLDINGS Corporation.
Nepes Ark Corporation
NEPES Corporation
NEXON Games Co.,Ltd.
NEXT ENTERTAINMENT WORLD CO.,LTD.
NEXTCHIP CO., LTD.
NHN BUGS Corporation
NHN Corporation
NHN KCP CORP.
NIBEC CO.,LTD.
Nice D&B Co.,Ltd.
Noul Co.,Ltd.
NOVAREX CO.,LTD.
NPX Inc.
Nuintek Co.,Ltd.
Nuvotec Co.,Ltd.
NVH Korea,Inc.
OCI Company Ltd.
OCI Holdings Company Ltd.
OK Capital Co.,Ltd.
Okins Electronics Co.,Ltd.
ONTIDE Corp
Openbase Inc.
Openedges Technology, Inc.
ORION CORP.
ORION Holdings Corp.
Pan Entertainment Co.,Ltd.
Pang Sky Co.,Ltd.
Paradise Company Limited
PCL INC.
People & Technology Ms, Inc.
PI Advanced Materials Co.,Ltd.
PJ METAL CO.,LTD.
Plutus Investment Co.,Ltd.
RANIX INC.
RedcapTour Co.,Ltd.
RF Materials Co., Ltd.
RFHIC CORPORATION
RFTech Co.,Ltd.
Rorze Systems Corporation
Rznomics Inc.
S & W Corporation
S-1 CORPORATION
S2W Inc.
SAMBU CONSTRUCTION CO.,LTD.

Samchully Co.,Ltd.
Samji Electronics Co.,Ltd.
SAMSUNG C&T CORPORATION
Samsung Heavy Industries Co.,Ltd.
Samsung Life Insurance Co.,Ltd.
Samsung SDI Co.,Ltd.
Samsung SDS Co.,Ltd.
SAMT CO.,LTD.
SAMWON STEEL Co.,Ltd.
SAMYANG COMTECH CO., LTD.
Samyung ENC Co.,Ltd.
SANG-A FRONTEC CO.,LTD.
SANGSHIN ELECTRONICS CO.,LTD.
Sapien Semiconductors Inc.
Satoshi Holdings Co., Ltd.
SATREC INITIATIVE CO.,LTD.
SBSUNGBO CO.,LTD
SD BIO SENSOR INC.
SDN COMPANY LTD.
Se Gyung Hitech Co.,Ltd.
SEBANG GLOBAL BATTERY CO.,LTD.
SECUVE Co.,Ltd.
SEM CNS CO.,LTD.
SemiFive Inc.
Seobu T&D Co.,Ltd.
Seoul Guarantee Insurance Company
Seoul Pharma Co.,Ltd.
Seoul Semiconductor Co.,Ltd.
Seungil Coporation
SG CO.,LTD.
SGC Energy Co.,Ltd.
SHINHAN SEOBU T&D REIT CO.,LTD.
SHINPOONG PHARMACEUTICAL CO.,LTD
SHINSEGAE CENTRAL INC.
SHINSEGAE INFORMATION & COMMUNICATION Inc.
SHINSEGAE Inc.
SHINWHA INTERTEK CORP.
Shinyoung Wacoal Inc.
SINGSONG HOLDINGS CO., LTD.
SJ GROUP CO. , LTD.
S-Oil Corporation
Solid, Inc.
Sonokong Co.,Ltd.
Soosan Industries Co.,Ltd.
SOS LAB Co., Ltd.
Spigen Korea Co.,Ltd.
SR biotek Inc.
ST Cube Inc.
Studio Dragon Corporation
Sun Kwang Co.,Ltd.
SUNGWON ENER TECH CO., LTD.
Sunshine Food Inc.
SY CO.,LTD.
SY STEEL TECH, Inc.
Taekwang Industrial Co.,Ltd.
TAEKYUNG CHEMICAL CO.,LTD.
TAEYANG CORPORATION
TAPEX INC.
The BORN Korea Co., Ltd.
The Korea Economic Broadcasting CO.,LTD.
The Leadcorp,Inc.
Tilon Co.,Ltd.
Tobe Soft Co.,Ltd.
TOKAI CARBON KOREA CO.,LTD.
Trinity Airways Co.,Ltd.
T-Robotics Co.,Ltd.
TWIM Corp.
TYM CORPORATION
Uni Test Inc.
UNICK CORPORATION
UNITEKNO Co.,Ltd.
UTI INC.
Vieworks Co.,Ltd.
Vitzro Tech Co.,Ltd.
Viva Republica Inc.
VIVOZON PHARMACEUTICAL CO.,LTD.
WEBTOON Entertainment Inc.
Wemade Co.,Ltd.
Wemade Max Co.,Ltd.
WIN PAC INC.
WONIK IPS CO.,LTD.
WONIK PNE CO.,LTD.
WOOSUNG CO.,LTD.
Xi S&D Inc.
Xperix Inc.
YC Corporation
YEOCHUN NCC CO., LTD.
Yeoju Energy Service Co.,Ltd.
Yesco Co.,Ltd.
Yesun Tech Co.,Ltd.
YOUNGLIMWON SOFT LAB. Co., Ltd.
YOUNGONE HOLDINGS CO.,LTD.
Yuanta Securities Korea Co., Ltd.
Yuhan Corporation
YUJIN TECHNOLOGY CO.,LTD.
Yuyu Pharma Inc.

Endnotes

1. Average training hours completed per audit professional

Total training hours completed by registered KICPAs in the Assurance practice during the financial year by the total number of such professionals who were employed throughout the full financial year.

2. Mandatory training attendance

Total mandatory training hours completed by audit professionals employed for the entire financial year by the total mandatory training hours required for such courses by the applicable due dates. This includes both classroom and online training.

3. Leverage ratio of audit-related hours for audit team members

The leverage ratio is calculated using hours recorded by the Assurance practice. Total recorded hours are aggregated by their roles — Engagement leader (Partner), Project manager (Director/Manager) and other engagement team members (Staff) — and the leverage ratios are calculated using the total hours recorded for each role category.

4. Average retention rate by staff level

Average annual retention rate is calculated by staff level by subtracting the annual turnover rate from 100%, where the turnover rate is calculated as the number of departures by the Assurance practice by the average of the firm's monthly headcount balances during the financial year.

5. Experience of our partners

Assurance partners' average years of experience at Samil PwC is based on the average number of years employed by Samil PwC.

6. KICPA by level

The number and proportion of professionals holding a KICPA qualification as of 30 June 2026, presented by level.

7. Number of new hires

The number of new hires represents individuals who joined Samil PwC during the financial year. New hires holding a KICPA license are classified as KICPAs, while all others are classified as Specialists.

8. Professionals in the Risk and Quality

The number of professionals in quality control functions, together with personnel from assurance practice units who perform quality control responsibilities as of June 30 of the financial year.

9. Internal inspection

This includes reviewers and the total time they spent participating in the firm's internal inspection program of completed engagements, Engagement Compliance Reviews, performed under the PwC Network inspection program.

10. Global mobility assignments

Outbound assignments represent the number of the firm's professionals on international assignment with other PwC Network firms as of 30 June 2026. Inbound assignments represent the number of professionals from other PwC Network firms on international assignment with the firm as of 30 June 2026.

11. Specialists in specific areas

This represents the number of professionals who, as of 30 June 2026, either hold the relevant internal specialist accreditation for the respective area or possess relevant professional qualifications in that area.

12. Percentage of our firm composed of women

The proportion of women among the firm's total headcount as of 30 June 2026.

13. Percentage of revenue by service line

Represents the proportion of the firm's total revenue attributable to each business segment during the financial year. Revenue is classified based on the nature of services provided as disclosed in the firm's statutory business report.

pwc 삼일회계법인

S/N: 2610A-OR-005

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