



삼일회계법인

M&A Integration

Proven Experience Beyond Methodologies

Beyond the Playbook:
A practical solution perfected by experience
Post-Merger Integration



In the unpredictable landscape of PMI,
only proven **experience** can navigate
the variables to enable **successful integration**



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01

The Gap: Why Standard Methodologies Fail

Applying generic playbooks or theoretical frameworks mechanically (e.g., Day 1 checklists, 100-Day Plans) often leads to failure and critical limitations during execution.

Checklist Pitfall: Contextual Mismatch



Standard checklists fail to reflect your unique deal context. Strategic priorities must be completely tailored to the industry, scale, and culture.

Application Error: Execution Reality



Even a “perfect” 100-Day Plan can collapse due to real-world constraints such as IT limitations, local resistance, or regulatory issues.

Wrong Direction: Misaligned Focus



Focusing solely on converting accounting standards can lead to a ‘compliance trap’: checking all the boxes for accounting while failing to build the essential frameworks needed to actually run the business.

Key Message

**In PMI, success is determined not by what you do,
but how you adapt your approach to fit your unique situation.**



02

Reality Check: Theory vs Practice



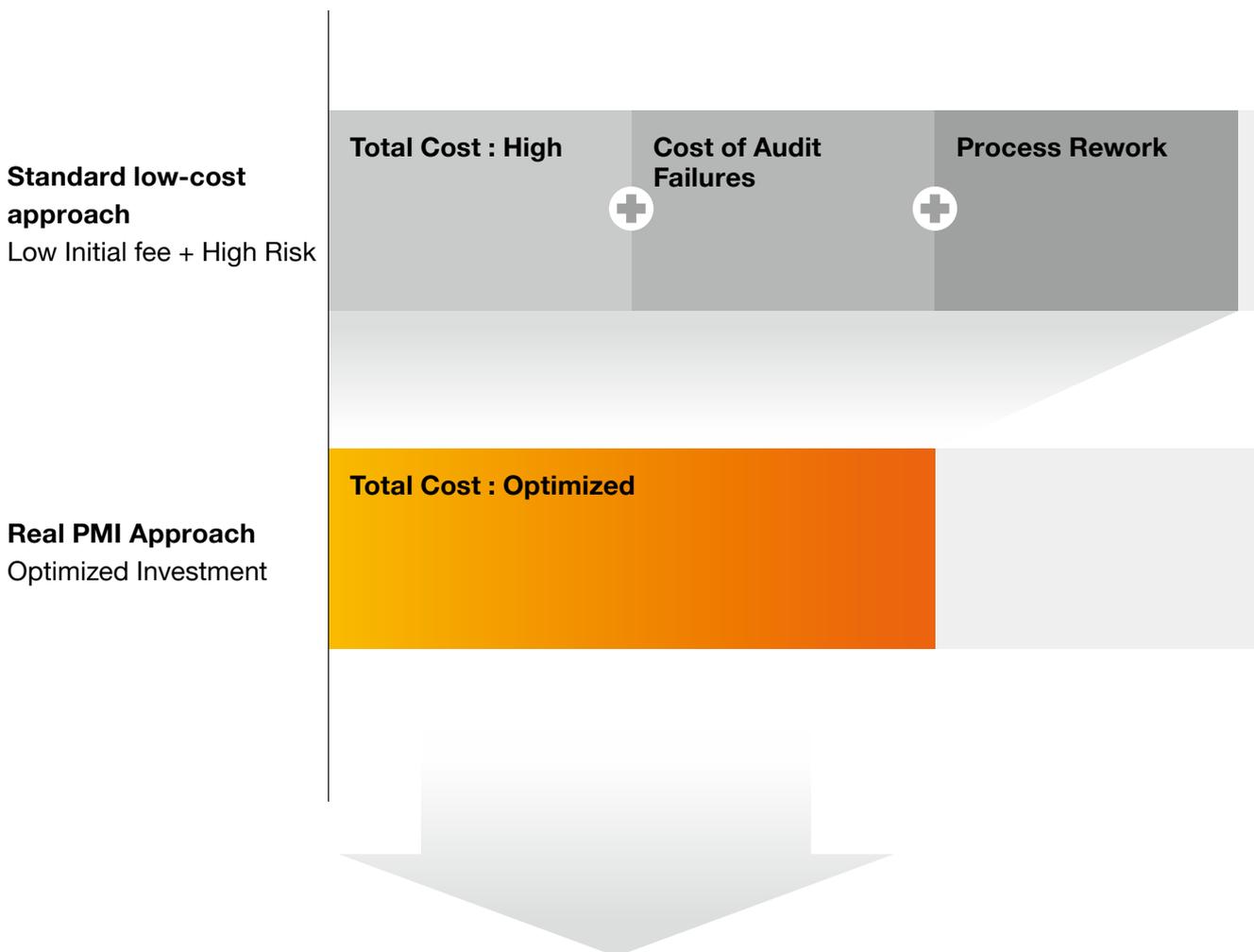
Amateurs treat an acquired company’s accounting transition (e.g., to K-IFRS) as a one-off task. Samil PwC goes further, building a sustainable process and instilling true ‘Operational Capability’.

Area	Conventional Approach (Theory)	Our Practical Solution (Execution)
Accounting Policy Integration	Simplistic, output-only conversion that relies on mechanical account mapping, overlooking critical principles and materiality.	We move beyond simple comparisons to completely re-engineer your Fast Close process. Through a meticulous analysis of accounting choices, we deliver a fully integrated solution that harmonizes systems, standards, and disclosure requirements.
FP&A	Distribution of standard KPI templates.	We decode your core business logic to construct a strategic P&L model, transforming financial data into a powerful engine for real-world decision-making.
Group Reporting	Generic proxy preparation of consolidation packages.	We forge data integrity by equipping your local teams with tailored reporting tools and embedding deep expertise through a seamless knowledge transfer.
Complex Deal Structures (e.g., Carve-outs)	Application of standard acquisition process.	We design and implement a sophisticated Day 1 Operating Model optimized for complex situations like carve-outs, reverse mergers, and TSAs.

03

Economics of Quality: Not a Cost, but an Investment

A low-cost approach may seem attractive now, but hidden costs ultimately lead to a higher cost over the long run.



Key Message

Early investment in a robust PMI framework,
minimizes expensive 'rework costs' and optimizes total cost.

04

Core Workstreams



From pre-close stabilization to post-close value creation, we provide direct, hands-on support to ensure the finance function executes its most critical tasks.

01

Treasury&Governance

Cash Control

Delegation of Authority (DoA)

Treasury Reporting Structure

Risk Management

02

Financial Reporting

GAAP Alignment

Opening balance sheet & PPA support

Consolidation Package

Closing Schedule

03

Management Planning

FP&A Framework

Business Planning

Defining KPIs

Monthly Management Reporting

04

Process Optimization

COA Alignment

IT System Diagnostics

R&R Redesign

BPO or Interim CFO Staffing

05

Tech Enabler: AI-Driven Efficiency



Harness AI for repetitive tasks, while our experts focus on strategic integration. By leveraging the latest technology, we maximize the speed and accuracy of the entire PMI process.

AI-Driven Data Mapping



Our Machine Learning algorithms automatically map vast local Charts of Accounts (CoA) to Group standards, reducing setup time by over 50%.

Risk Sensing & Scanning



AI scans contracts and financial data to identify anomalies and potential risks early.

Real-time PMI Dashboard



Visualize progress and issues in real time. Our dashboard allows for constant monitoring of the integration, enabling you to instantly identify and address bottlenecks.

06

Our Edge: Insights AI cannot deliver



AI reads patterns, but Experts read context.

We provide the hard-won 'on-the-ground wisdom' acquired through countless trials, errors, and real-world successes.

Agile Adaptability

Drawing on cross-border deal experiences with both domestic and global firms, we provide agile, scenario-based playbooks designed to navigate any unexpected variable with confidence and flexibility.



Customized Framework

True integration is operational, not just financial. We architect an end-to-end blueprint that unifies management accounting, IT, and supply chain, mastering the interdependencies that others overlook.



Deep Dive into Reality

We are more than messengers; we are true 'Change Agents.' We immerse ourselves with your local teams, speaking their language and working alongside them to drive practical, meaningful change from the ground up.



Risk Sensing

We proactively identify and neutralize the detailed 'Hidden Risks' that only surface during the execution phase—the kind of subtle but critical risks that less experienced advisors will invariably miss.



07

Experience: An Unrivaled Knowledge Base

Our extensive deal experience allows us to proactively anticipate and neutralize unexpected variables before they can become problems.

34+

Cross-border PMI projects led by our core team over the last decade.

28+

Industry Sectors

15+

Countries
(across the Americas, Europe and Asia)

20+

ERP Systems

We maintain a massive 'Issue Log' from hundreds of domestic and international PMI engagements. The challenges you are about to face are the challenges we have already solved.

Key Clients

Samsung, Hyundai Motor Group, SK, CJ, DL, POSCO, KT&G, HYBE, Krafton, SD Biosensor, Yanolja, GE, Aptiv, Amer Sports, and more.

08

Client Voice: What Our Clients Say



This is the trust we've built by navigating our clients' most difficult moments alongside them.

It was a carve-out deal, and the data was a disaster. While other advisors only offered theory, the Samil PwC team dug directly into the raw data and delivered a perfect Day 1 consolidated close.



CFO

Global Tech Company A

Given the free-spirited nature of a creative organization, I thought financial control would be impossible. But Samil was the only partner who successfully engaged our business teams and managed to align both the numbers and the culture.



Finance Lead

Entertainment Company B

They caught a critical contingent liability issue early in the PMI phase that had been missed during due diligence. Their discovery saved the value of our deal.



Deal Lead

Chemical Company C



Your Partner for Real Value Creation



Contact

PMI Service Leadership



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