



삼일회계법인

Corporate Real Estate Advisory & Solutions

Introductory Deck



Strictly Private and Confidential

2026

Why Samil PwC

Corporate Overview & Milestone

As a PwC International Limited member firm, Samil PwC is part of the world's largest professional services network.

We deliver solutions aligned with Global Standards, ensuring high quality service for companies operating on the global stage.

Corporate Overview

| | | | |
|--------------|--|------------------|---------------|
| Company Name | Samil PricewaterhouseCoopers | Year Established | 1971 |
| Headcount | 4,300+ professionals, including 3,000+ Certified Public Accountants & experts across diverse specializations | CEO | Hoon Soo Yoon |

Key Milestone



Why Samil PwC: Global & Local Market Leader

Samil PwC leverages the PwC Global Network to provide top-tier advisory services through specialized experts.

Domestically, we firmly maintain an overwhelming No.1 position among the Big 4 accounting firms in both revenue and professional personnel.

Market Leadership – Global

“ Approximately **KRW 75 trillion annually**, as of June 2024 ”

| | | | |
|--|---|--|---|
| Total Revenue US\$56.9bn revenues for the fiscal year ended 30 June 2025 | Global Scale 136 countries, 364,782 personnel | Number of Clients 175,004 | 82% the Fortune Global 500 work with us |
|--|---|--|---|

Market Leadership – Korea

Samil PwC is **first in the industry to surpass KRW 1 trillion in annual revenue**

No.1 in Corporate Asset Size & No. of Professionals
No.1 in Financial Advisory and M&A League Table Rankings

| | Samil PwC | Samjong KPMG | EY | Deloitte Korea |
|--------------------------------------|----------------------------|------------------|-------------------|-------------------|
| No.1 in Sales | KRW 1.5554 trillion | KRW 875.5billion | KRW 765.0 billion | KRW 659.2 billion |
| No.1 in Number of Accountants | 3,073 persons | 2,625 persons | 1,347 persons | 1,292 persons |
| No.1 in Revenue per Capita | KRW 260 million | KRW 203 million | KRW 230 million | KRW 190 million |

*Based on the 2025 business reports of each corporation (including probationary certified public accountants)

Why Samil PwC: Organization Structure

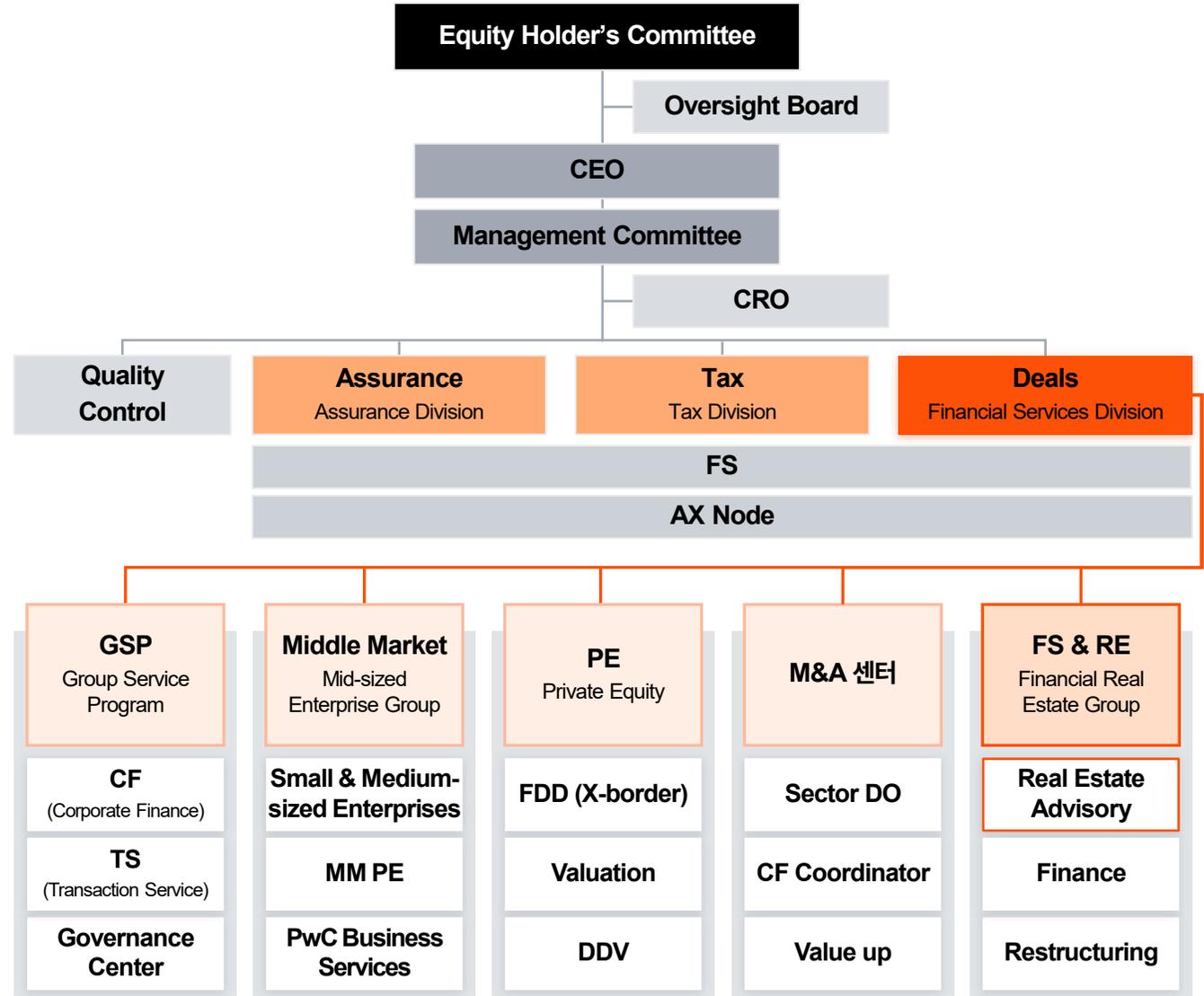
Samil PwC is structured into Four Core Divisions:

- Assurance
- Tax
- Deals (Financial Advisory)
- FS (Financial Services)

Deals (Financial Advisory) division provides comprehensive transaction and advisory services, including:

- M&A Advisory
- Due Diligence & Valuation
- Financial Modeling & Business Feasibility Assessment
- Corporate & Financial Institution Restructuring
- Real Estate Advisory services

Organizational Structure



Why Samil PwC: Deals (Financial Advisory) Division

Deals (Financial Advisory) division is the market leader in the M&A landscape, delivering differentiated professional services to enhance client corporate value.

Core Service Offerings

Key Services

M&A Buy-side, Sell-side, and Cross-border Advisory

Private Equity Fund advisory

Acquisition & Sell-side Due Diligence

Valuation, Value Enhancement Strategy

Restructuring: Proactive restructuring, workout, rehabilitation, and NPL advisory for corporates and financial institutions

Alternative investment financial advisory and real estate transaction advisory

Listed company compliance and maintenance advisory (IR/PR/Disclosure)

Unicorn company growth advisory

Corporate restructuring and shareholder dispute advisory

Corporate valuation increase advisory (Value Up)

Market Recognition: No.1 Financial Advisor in 2025

By The Bell, Maeil Business Newspaper, Invest Chosun, Yonhap Infomax, Deal Site, Seoul Economic Daily, IB Tomato



As a leading advisory firm in the M&A market, we are committed to delivering differentiated professional services that maximize client corporate value

Jun Sun Min, Deals Leader

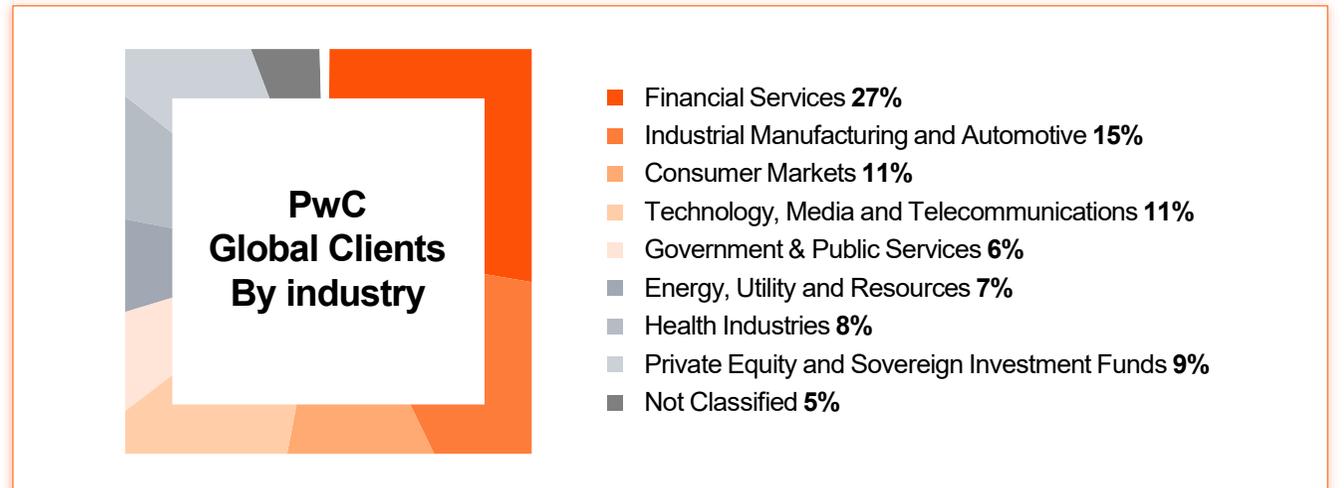


Why Samil PwC: Our Global Network

PwC is the world's largest professional services network, comprising over 364,000 experts across 136 countries.

In FY2025, 82% of Fortune Global 500 companies were served by the PwC global Network, relying on our high-quality, seamless services worldwide.

Our Global Reach



Why Samil PwC: Exceptional Client Satisfaction

Samil PwC conducts an annual Feedback Survey targeting key clients.

In the 2025 survey, **98% of clients expressed satisfaction** with Samil PwC's overall work and services.

Client Endorsements (Key Insight)

2025 Client Feedback Survey

How satisfied are you with Samil PwC's overall professional service?

98% Satisfied!



M Company

Samil PwC consistently provides very satisfactory responses, not only by sharing deep insights on accounting and tax issues but also from the critical aspect of communication.

D Company

Samil PwC delivers quality service and professionalism that meets the standards of the top accounting firm in the industry, resulting in high client-satisfaction.

L Company

Samil PwC has secured many talented personnel with excellent capabilities, ensuring the continuous provision of high-quality services.

C Company

Following audit and vote verification tasks, Samil PwC has greatly enhanced external trust in award selection results. Active responses in various situations have significantly contributed to smooth work progress.

K Bank

Based on the expertise and reliability of its personnel, Samil PwC conducts financial statement and internal accounting control system audits smoothly and effectively.

L Company

Samil PwC demonstrates precise understanding and empathy toward client challenges and requests. Concrete, logical solutions, along with creative options when needed, were a great help in resolving issues.

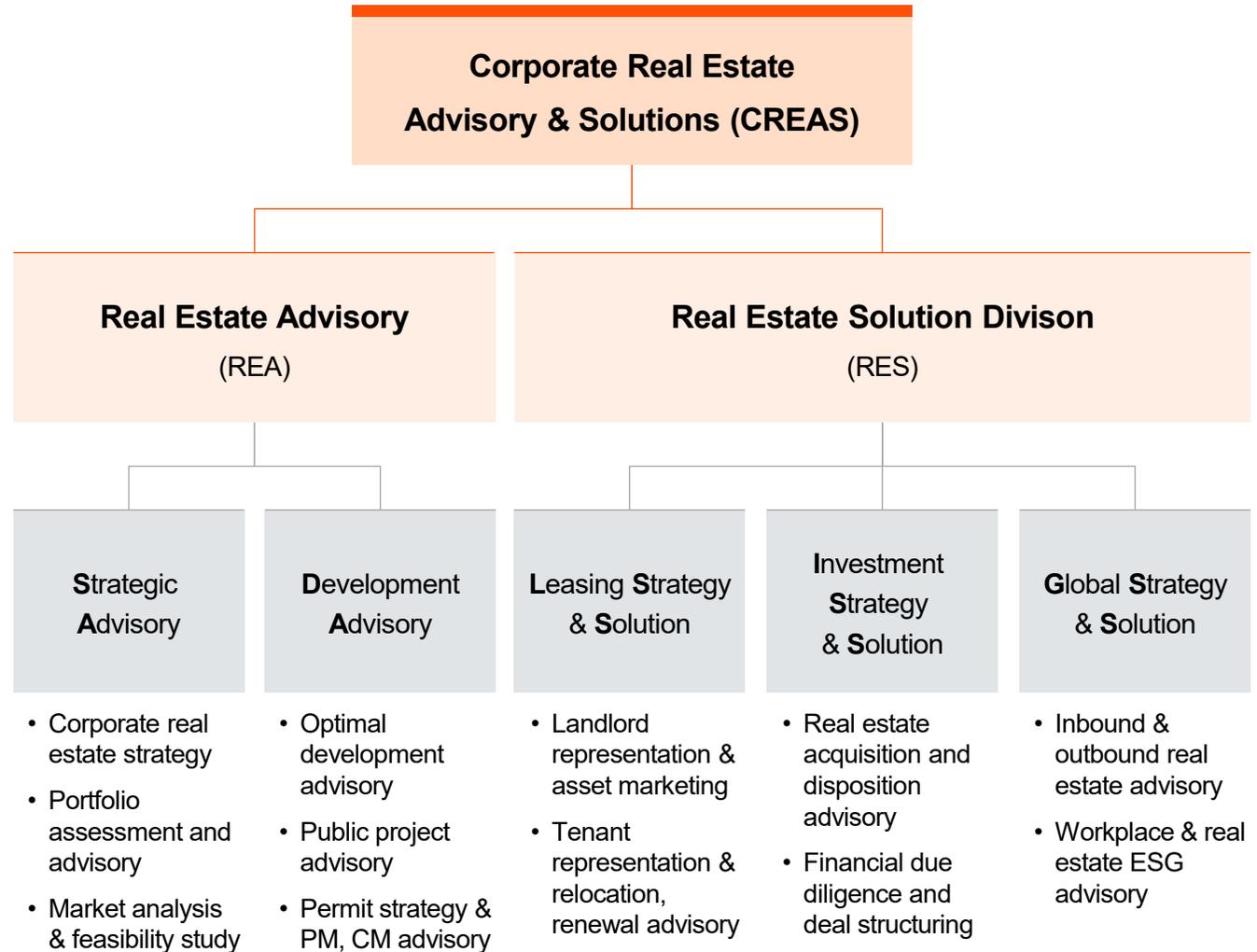
Corporate Real Estate Advisory & Solutions

Corporate Real Estate Advisory & Solutions integrates both Advisory and Execution Solutions across the full Corporate Real Estate life cycle.

Business is structured into Five specialized service lines:

- Strategic Advisory
- Development Advisory
- Leasing Strategy & Solution
- Investment Strategy & Solution
- Global Strategy & Solution

Organization Structure



Corporate Real Estate Advisory & Solutions

Our five dedicated service lines are organized to address diverse client needs and provide comprehensive coverage across the entire Real Estate Value Chain.

Key Services

Strategic Advisory



- Focus: Portfolio optimization and real estate asset utilization planning
- Key Services: Corporate asset diagnosis, needs assessment, establishing optimization & utilization plans, portfolio strategy development.

Development Advisory



- Focus: Asset value maximization through highest & best use strategy
- Key Services: Real estate development planning, feasibility analysis, development/ operation strategy establishment, Project Program & Construction Management (PM/CM) advisory.

Leasing Strategy & Solution



- Focus: Comprehensive lease market engagement & lease advisory
- Key Services: Lease market trend analysis, real estate product marketing, supply & demand assessment, contract negotiation.
- Representation: Landlord representation & tenant representation.

Investment Strategy & Solution



- Focus: Strategic support for real estate asset acquisition & disposal.
- Key Services: Asset valuation analysis, deal structuring, deriving optimal investment alternatives.
- Network: Building and managing domestic & international investor networks (GPs, LPs, SIs).

Global Strategy & Solution



- Focus: Cross-border real estate transactions management & future proofing strategies.
- Key Services: Real estate advisory for overseas expansion (Outbound) and domestic entry (Inbound), Transaction Management, and specialized Workplace & ESG strategy advisory.

Expertise & Coverage

Samil PwC real estate organization holds a significant competitive advantage over other advisory firms due to the breadth (advisory + execution) and depth of our services. We deliver practical, action-oriented solutions that extend beyond simple reviews.

Our comprehensive service offering is clearly differentiated when benchmarked against other real estate advisory firms.

What differentiates us

| | Real Estate Advisory & Execution Service Areas | | | | | | | Related Services | |
|---------------------------------------|--|----------------------|---------------------------|-----------------|--|---------|--------------------------------|---------------------------------|--------------|
| | Business Strategy | Development Planning | Acquisition & Disposition | Global Advisory | Lease | Permits | Work Environment | Financial Advisory | Tax Advisory |
| Samil PwC "CREAS" Organization | "Covers the entire corporate real estate value chain → Possesses best-in-class industry professionals" | | | | | | | "Offers CPAs & tax accountants" | |
| Domestic Accounting Firm | | | | | Lacks "execution" service capabilities, i.e.: acquiring permits, lease execution | | Offers certified professionals | | |
| Global Consulting Firm | Offers services focused on acquisition/disposition and lease advisory (including PM) | | | | | | | Lacks certified professionals | |
| Local Consulting Firm | Broad advisory service coverage, but limited service capabilities | | | | | | | Lacks certified professionals | |
| Management Consulting Firm | Lacks real estate advisory experience, market understanding, lacks specialists | | | | | | | Lacks certified professionals | |

Profile & Credentials

Andy Park is the overall Leader of Corporate Real Estate Advisory & Solutions. He has worked at CBRE Korea for over 20 years, gaining experience in advisory transactions, corporate real estate services, and workplace environments in commercial real estate.

He has led lease advisory for major corporate groups, law firms, and financial institutions, and has established a broad Network with numerous domestic and international asset managers and investors.

Additionally, as a member of CBRE's executive team (Vice President), he contributed to expanding the market share of advisory services and directly executed Appraisal Corporation M&A.



Park Sung-jin Partner (VP)

Corporate Real Estate Advisory & Solutions

Careers

CBRE Korea (Vice President, 2004–2025)

- Advisory transactions (office, retail, data centers), corporate real estate services, workplace advisory, etc.

Master's degree in Economics (Corporate Economics) from Yonsei University Graduate School of Economics

Key Experiences

- **Advised and closed major commercial real estate transactions**

- Kakao, Bae, Kim & Lee LLC, E-Mart, Hyundai Motor Group, SM Entertainment, Samsung Electronics, KB Card, Microsoft, eBay, Coupang, LG CNS, etc.

- **Established and developed key client relationships: primarily domestic and international asset management firms and investors**

- M&G, GIC, ARA, Macquarie, AIA, Blackstone, Brookfield, Goldman Sachs, National Pension Service, Teachers' Pension, Local Government Officials' Pension Service, Military Mutual Aid Association, Private School Teachers' Pension, etc.
- IGIS, Mirae Asset, Marston, Samsung Asset Management, DWS Asset Management, Koramco Asset Trust, Shinhan REITs Management, KB Asset Management, Hana Alternative Investment Asset Management, Shinhan Alpha REITs, etc.

- **Expanded CBRE's advisory market share** - ranked first in each sector (office, retail, workplace services, etc.)

- **Corporate M&A** - Appraisal Corporation 『CBRE Hyun』

- **Global Business Opportunity Creation** - Samsung Electronics, Hyundai Motor Group, etc.

Profile & Credentials

Executive Director Charlie Lee leads real estate advisory and development consulting, having directly managed various development project planning and permitting tasks at Sampyo Industry, EGI, and BS Industry.

Additionally, as head of CBRE Consulting for about 10 years, he led diverse advisory services including asset highest and best use development strategy formulation and investment advisory.

He has also successfully established corporate asset efficiency strategies (CRE) primarily for major financial institutions such as commercial banks.



Lee Chul-min Partner

Corporate Real Estate Advisory & Solutions

Careers

Head of Real Estate Development at Sampyo Industry (Executive Director), Investment Development at EGI (Managing Director), Investment Operations at BS Industry, Consulting at CBRE

Master's degree in Architectural Engineering and Urban Engineering (specializing in Urban Economics and Real Estate Development) from Hanyang University

Key Experiences

- **Overall management of Seongsu Mixed-Use Development Project** (Total floor area 462,000 sqm)
 - Planning, preliminary negotiations, real estate finance
- **Asset highest and best use, development, sales, etc.** (approximately 80 projects completed)
 - Yeouido MBC Site Mixed-Use Development (MBC): Land sale advisory, project structure, pre-purchase advisory, etc.
 - Jamsil Lotte World Tower (Lotte Property & Development): Project planning, OR preparation, pre-marketing, introduction of new technologies, etc.
 - Samseong-dong Parnas Tower (Parnas): Value enhancement, product and marketing strategies, etc.
 - Daechi-dong Cowon Energy Project and Site (SK E&S): Development strategy, zoning upgrade strategy, etc.
 - Incheon Yonghyeon Hakik District Block 1 (DCRE): Detailed market research, implementation plan approval, marketing and land sale strategy, etc.
- **Alternative Investment Advisory and Management (Domestic Institutions)**
 - NPS (2013~2018), Korea Post (2015~2018), Urban Housing Fund (2016~2017), etc.
- **Domestic Investment Advisory** - GIC, Capitaland, Morgan Stanley, Goldman Sachs, Blackstone, Mapletree, ORIX, etc.
- **Corporate Real Estate Portfolio Strategy**
 - NPS (92 assets), Shinhan Bank (190 assets), KEB Hana Bank (320 assets), Standard Chartered Bank Korea Limited (280 assets), Hanwha Financial (18 assets)

Profile & Credentials

Ryan Roh possesses expertise in lease strategy and execution, having led lease advisory work at R-Square, CBRE, and others.

In particular, while managing lease agency for prime offices across the CBD, GBD, and YBD areas, he has built a diverse network including asset management firms, investors, and domestic/foreign corporations.



Chongyoun Roh Managing Director

Corporate Real Estate Advisory & Solutions
Leasing Strategy & Solution

Careers

Head of Lease Advisory at R-Square (Managing Director), Head of LM Division at CBRE Korea (Director), Cushman & Wakefield, JLL, Shinyoung Asset

Niagara College Hotel & Restaurant Management

Key Experiences

- **Major Commercial Office Lease Agency**

- CBD Lease Agency: Centropolis, Grand Seoul, Center One, Grand Central, K-Square City, Pine Avenue, K Twin-Tower, D Tower, SFC, etc.
- GBD Lease Agency: GFC, Parnas Tower, Lotte World Tower, Meritz Tower, etc.
- YBD Lease Agency: FKI, Park One, TP Tower, etc.

- **Building and Developing Key Client Relationships: Numerous domestic and international asset management firms, investors, and corporations**

- M&G, GIC, ARA, PAG, Blackstone, Aberdeen Korea, Teachers' Pension, Local Government Officials' Pension, Military Mutual Aid Association, etc.
- IGIS, Mirae Asset, Marston, Koramco Asset Trust, Shinhan REITs Management, KB Asset
- Management, Keppel Asset Management, Hanwha Asset Management, etc.
- Kakao, Nexon, Smilegate, Woongjin, Bae, Kim & Lee LLC etc.

- **Major Contract Deals**

- Nexon Korea, SK E&C Headquarters, Bae, Kim & Lee LLC, Jipyung Jiseong Law Firm, Kumho T&I, Yonhap News Headquarters, LVMH, NETFLIX, Hyundai E&C, Bloomberg, Woongjin, etc.

Profile & Credentials

Chris Kim is an expert who has performed strategic planning, organizational change management, client development, new business development, and global expansion at global real estate services firm CBRE, fashion & lifestyle company Taejin International, and U.S.-based financial firm State Street.

He has demonstrated comprehensive business leadership in establishing workplace strategies, corporate sales, brand expansion, and new market entry for domestic and international companies. As a Board Member of the Australian Chamber of Commerce in Korea and a Korea FM Association Smart Office Advisory Committee Member, he has also managed various partnership agreements both internally and externally.



Chris Kim Managing Director

Corporate Real Estate Advisory & Solutions
Global Strategy & Solution

Careers

Head of Corporate Real Estate Services and Workplace Strategy at CBRE Korea (Director), Client Development (Team Leader), Board Member of the Australian Chamber of Commerce in Korea, Smart Office Advisory Committee Member of the Korea FM Association

Bachelor's degree in Economics and International Relations from University of California, Davis; Fellow at Sacramento Entrepreneurship Academy

Key Experiences

• New Business Development

- Launched new teams at CBRE (Workplace Strategy, Corporate Dedicated Services) and Taejin International (Overseas Business, Domestic Partnerships)

• Partnerships and Global Contract Signing

- Executed MSA for Hyundai Motor Global Real Estate Advisory, MOUs with Samsung Electronics and LG Display, strategic partnerships with Kukbo Design and SK Magic

• Workplace Consulting, Change Management Advisory & Thought Leadership

- Completed over 45 projects including Google, ASML, Hyundai Motor Company, HSBC, Kakao, Krafton, E-Mart, SM Entertainment, etc.
- Delivered lectures and contributions on workplace trends (Invited lectures at Samsung Electronics Semiconductor Division, WeWork Manager Workshop; panel discussions at Urban Land Institute, The Economist; invited C-Level lectures at KORAMCO, LVMH, BARINGS, The Chubb Company, etc.)

• New Market Entry Overseas

- Expanded into new markets including Malaysia, Singapore, Hong Kong, Taiwan, USA, Japan, UAE through Taejin International and affiliates, establishing approximately 20 POS (Shop-in-Shop, Flagship, e-Commerce, Duty Free)
- Advised on Innisfree's flagship store entry in Japan: managing local operating partners and ensuring governance and quality control aligned with Korean headquarters standards

Profile & Credentials

Jaehong Min has worked for about 20 years in corporate real estate strategy, including business planning departments for complex development projects and strategic departments of real estate companies such as Shinsegae and Samsung.

He was responsible for asset acquisition, asset securitization, and new business entry review from a corporate strategy perspective.

Additionally, at Deloitte Anjin Accounting Firm, he provided advisory services in various areas including group company business strategy, business feasibility, and mid- to long-term planning.



Jae Hong Min Managing Director

Corporate Real Estate Advisory & Solutions
Strategic Advisory

Careers

Sampyo Industry Seongsu Project General Business Planning Manager (Managing Director), Shinsegae Property Business Strategy Team, Deloitte Anjin Accounting Firm, Samsung Everland

Hanyang University Department of Urban Engineering, KAIST Graduate School of Management (MBA)

Key Experiences

- **Seongsu Mixed-Use Development Business Strategy Establishment** (Total floor area 462,000 sqm)
 - Development plans and differentiation strategies for multi-family housing (420 APT units), officetels, prime offices, hotels, and retail
- **IFC Asset Acquisition Review**
 - Acquisition structure review, financial and asset due diligence, value-add plan review
- **Review of REITs establishment for corporate asset securitization**
- **Blind fund setup for new sector expansion**
- **Business plan establishment for cultural complex development** (Total floor area 432,000 sqm)
 - Development of large-scale performance hall (Arena) and entertainment facilities, medium-sized offices, retail, and hotels
- **Establishment of competitiveness enhancement plans for group company asset management business** (FM, PM)
 - Organization setup, short- and mid-term action items, PMO organization
- **Business feasibility review for group company HQ building remodeling** (CBD, 89,000 sqm)
 - Estimation of appropriate rent and investment cost
- **Master plan for group company-owned real estate and establishment of company-wide mid- to long-term investment strategy**

Profile & Credentials

Dongho Kim is in charge of development planning and permits, possessing comprehensive experience in real estate development including development planning, design, government liaison and permits, and construction.

He has worked for about 20 years at design firms, construction companies, developers, and investors, managing business planning and operations across various sectors such as mixed-use developments, industrial complexes, logistics centers, residential, and office buildings.



Dong Ho Kim Managing Director

Corporate Real Estate Advisory & Solutions
Development Advisory

Careers

Sampyo Industry Seongsu Project General Business Management Team, EGI Development Planning Team Leader, Boseong Mixed-use Development Team, CJ LiveCity Asset Management Team, Hyosung Planning and Design Team
Hongik University Department of Architectural Engineering

Key Experiences

- **Seongsu Mixed-Use Development Project Planning and Permit Strategy Execution** (Total floor area 462,000sqm)
 - Led Korea's first architectural innovation pre-negotiation, public contribution negotiations, district unit plan liaison, Seoul city reporting and press coordination
- **Gangdong General Industrial Complex (Engineering Mixed-use Complex) Development Project Planning**
 - Market Research and Basic Planning
- **Pyeongtaek Hyeongok-ri Logistics Center Development**
 - Land Sale Contract and Preliminary Permit Review, Business Rights Transfer Agreement
- **Cheongna International Business District Developer Public Offering**
 - Overall PM Role, Attraction of Major Domestic/International Tenants
- **Pyeongtaek Godeok New Town Seojeong-ri Station Area Mixed-use Development Public Project**
 - Business Plan Establishment
- **Goyang Hallyu World Site Development Project** - Land Acquisition and Urban/Architectural Permits, Regional Win-Win Agreement among Gyeonggi Province, Goyang City, and Developer
- **Yongsan Harrington Square Mixed-use Residential and Commercial Project** (International Business District Zone 4)
 - Design and Redevelopment Planning
- **KINTEX Phase 1 C-2 Block** (Mixed-use Residential) - KINTEX Dream Green Design and Construction Management, District Unit Plan and Detailed Development Plan Amendments
- **Pangyo Techno Valley Blocks 4-7** (Office Facilities)
 - Architectural Design and Exterior Design Work



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