



2025 PwC Korea Sustainability Report

Solving the Future Together



About This Report

Overview

「2025 PwC Korea Sustainability Report」 is the third sustainability report published by PwC Korea. PwC Korea aims to transparently disclose its efforts to fulfill its role and responsibilities as a member of society and communicate with stakeholders.

Reporting Standards

This report has been prepared in accordance with GRI(Global Reporting Initiative) Standards and SASB(Sustainability Accounting Standards Board) standards for the Professional & Commercial Services industry.

Reporting Period

The report highlights major activities and achievements from July 1, 2024 to June 30, 2025(FY25). It also includes achievements from the second half of 2025 to enhance the continuity of reporting and understanding of the readers. For performance data, the figures for the past three years(FY23~FY25) are provided to enable year-on-year trend analysis.

Reporting Scope

PwC Korea includes Samil PwC and its subsidiaries, PwC Consulting and its subsidiaries, Samil Tax Corporation, PwC Customs Services Corporation, and Samil Future Foundation. The scope of reported information covers PwC Korea as a whole, and where information applies only to specific entities, we indicate this separately in the text.

Contact

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Samil PwC, PwC Consulting, Samil Tax Corporation, PwC Customs Services Corporation, and Samil Future Foundation participated in the preparation of this report as independent PwC Network firms.

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CEO Message



Dear Valued Stakeholders of PwC Korea,

Korea's economy and businesses are adapting faster than ever to major changes both at home and abroad—from Presidential elections and government transitions to stronger U.S. tariff policies and technology regulations. During this period of change, PwC Korea has focused on becoming the most trusted professional services firm for clients and society while giving our people the best opportunities to grow.

'The Most Desirable Place to Work' Where People Grow Through Accountability

PwC Korea goes beyond superficial system improvements to help our people motivate themselves for growth and proactively develop their careers through open communication and consistent challenges. As a result, at the government-hosted '1st Korea Work-Life Balance Excellence Awards' ceremony in December 2024, Samil PwC became the first Korean accounting firm recognized as an excellent organization for our exemplary flexible work programs, including remote work, telecommuting, and flexible hours. Our flexible work culture enhances employee engagement and professional growth while giving a distinctive competitive edge for our firm.

AI Transformation and New Ways of Working

PwC Korea is building on the efficiency and innovation we achieved through digital transformation by developing AI-powered work tools. We are creating and using specialized AI tools to improve our audit, tax, and consulting services for clients. We drive innovation that transforms not only our firm but our entire industry, pioneering new service delivery methods and opening new markets. Before our people use generative AI tools at work, we provide training to ensure they use this technology responsibly and ethically.

Services Where Technology Drives Innovation and People Make It Complete

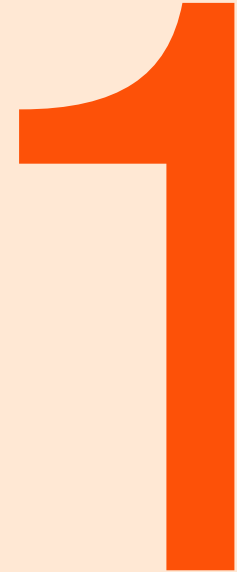
PwC Korea's vision is straightforward: we help all our stakeholders build meaningful relationships with us and provide experiences that unlock new momentum for growth. We can sustain our success by delivering services that are tech-driven and people-empowered and by building on these results.

We ask for your continued support as PwC Korea works toward this vision.

Thank you.

Hoonsoo Yoon
PwC Korea
Territory Senior Partner

A handwritten signature in black ink, consisting of the Korean characters '윤준수' (Yoon Jun-soo) written in a stylized, cursive script.



2025 PwC Korea Sustainability Report

About PwC Korea

Samil PwC

Established in 1971, Samil PwC is Korea's largest accounting firm with approximately 4,200 professionals providing professional services tailored to the industry needs of clients that do business globally. As a member firm of PwC network, we share knowledge and experience with approximately 370,000 professionals across 149 countries worldwide to help our clients build trust and maximize value.

Samil PwC promotes ethical awareness as professionals, fulfills our social responsibilities as a corporate citizen, and helps our members grow into experts with global mindset. Under our purpose of 'Build trust in society and solve important problems,' we work to build trust among all stakeholders while providing the best solutions based on our accumulated expertise and experience. We also live by our five core values—'Care,' 'Make a difference,' 'Reimagine the possible,' 'Work together,' and 'Act with integrity'—creating an environment where all our people can develop both their professional skills and personal integrity. At the center of these efforts is our 'Best in All' spirit, which drives us to be the best in all areas of audit, tax advisory, and financial advisory services.

Firm Profile

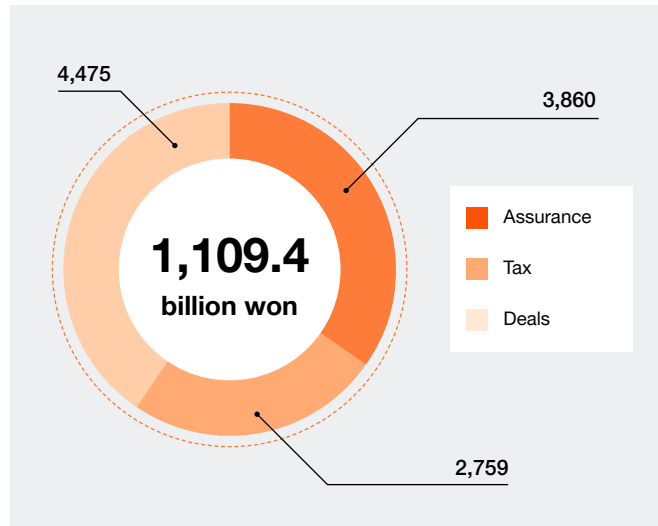
(As of June 30, 2025)

Company name	Samil PricewaterhouseCoopers
CEO (Chief Executive Officer)	Hoonsoo Yoon

Year of Establishment	1971
Headquarters location	100, Hangang-daero, Yongsan-gu, Seoul

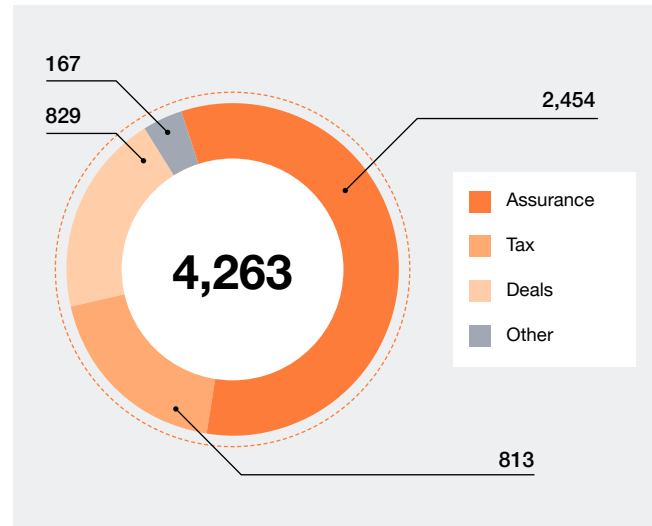
Revenue

(For FY25)



Number of employees

(As of June 30, 2025)



Services by Line of Service(LoS)

Assurance

- Financial Statement Audit
- Support Audit Committee
- Data & Digital assurance
- Advisory on anti-dumping and customs duties
- Actuarial services
- Easy View
- XBRL design and reporting advisory
- Capital markets and accounting advisory
- Internal audit and internal controls
- Internal control over financial reporting
- Blockchain advisory
- Forensic Service
- Optimization of Property Insurance for Heavy Equipment Industry
- Trust Service

Tax

- Restructuring
- Diagnosis and investigation
- Tax audit appeals and ruling inquiries
- Advisory on Inheritance, high net worth individuals
- Local tax and land development
- Inbound/outbound investment
- Transfer Pricing and International Trades
- Private Equity
- Services for nonprofit organization
- Tax Managed Services

Deals

- M&A
- Synergy and Disputes
- Due Diligence
- CDD & Strategic pricing
- Alternative Investment(AI)
- Cross border corporate finance and M&A
- Financial advisory for private equity fund
- Valuation and strategies
- Corporate Restructuring

Integrated Financial Services

- Korea's largest financial services practice, with comprehensive expertise across audit, tax, deals, and consulting for the financial sector
- We deliver end-to-end financial services through a client-centric matrix structure, including audit, tax, deals, M&A advisory, and advisory on technology innovation adoption in financial services

Samil PwC

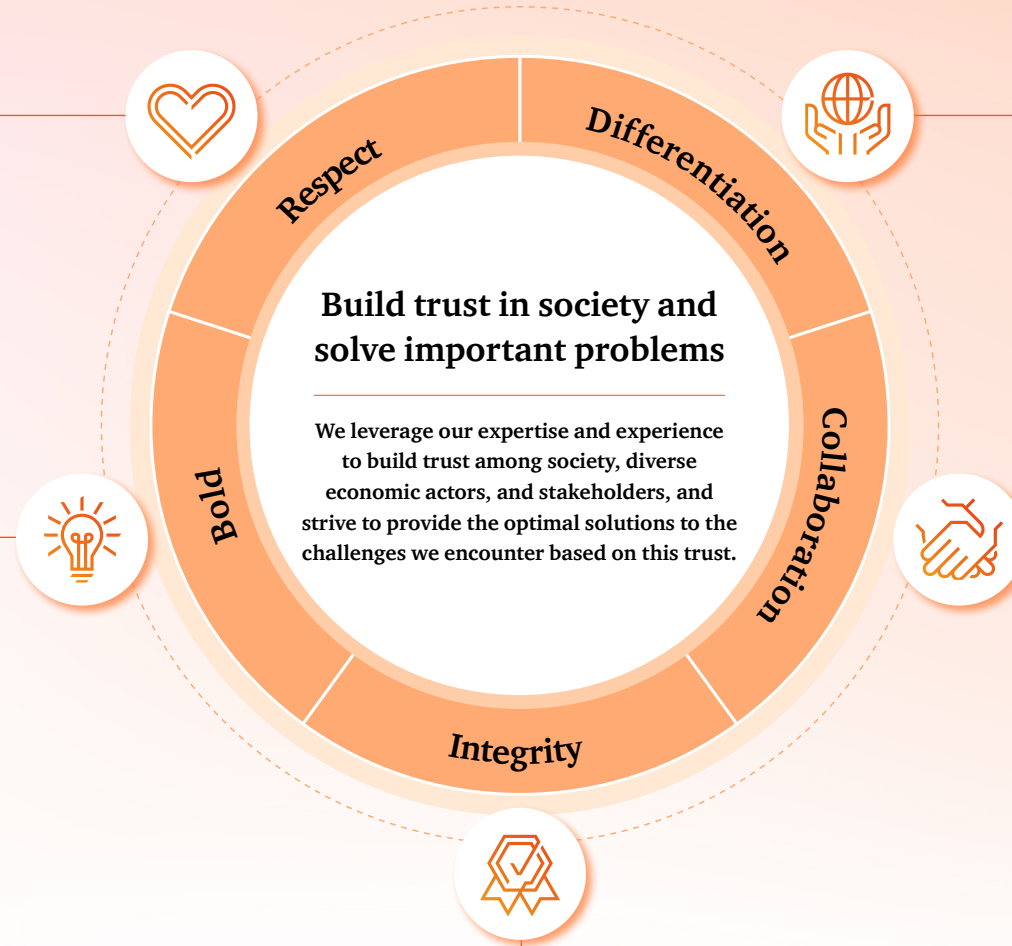
Our Purpose and Values

Care

- Understand each individual member
- Recognize the value that each member brings
- Work together to grow together

Reimagine the possible

- Try new things and go beyond and above
- Learn from mistakes, keep experimenting and innovate
- See potential in every idea



Make a difference

- Proactively prepare for change
- Respond agilely to constantly changing environment

Work together

- Work together openly, sharing ideas and knowledge
- Constructive feedback for mutual growth

Act with integrity

- Stand up for what is right
- Act with ownership

PwC Consulting

PwC Consulting is a professional entity which provides customized solutions to confront challenges faced by clients in a rapidly changing business environment. Based on innovative and multiple consulting capabilities, we provide optimal solutions that are practical and applicable to areas such as finance, risk, IT, strategy, and operations. As a member of the PwC network, we share our experience and knowledge through the global knowledge sharing platform, Connected Source, to enhance our services and we support resolving business issues of major companies in Korea, building long-term strategic partnerships.

Firm Profile

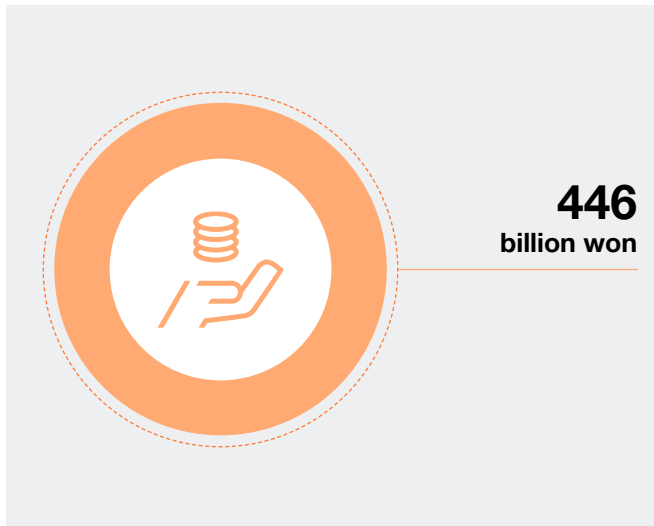
(As of June 30, 2025)

Company name	PricewaterhouseCoopers Consulting
CEO (Chief Executive Officer)	Hongki Moon

Year of Establishment	1986(Establishment of Samil PwC Consulting Corporation)
Headquarters location	92, Hangang-daero, Yongsan-gu, Seoul

Revenue

(For FY25)



Number of employees

(As of June 30, 2025)



Services

- Artificial Intelligence: Data analytics, AI & Data strategy
- Customer Experience: DTC, CEM
- Cybersecurity & Privacy: Information security assessment and strategy, security services
- Digital Strategy & Architecture: ITS & ITG, Data Service, CTS, TSS
- Digital Operation: Digital transformation strategy and execution, R&D, SCM
- ESG: Assessment, strategy, carbon neutrality, TCFD
- Finance Transformation: Financial strategy, consolidation, management accounting, performance management
- Managed Services: AMS, carbon management support, construction management
- Risk & Compliance: ERM, Fraud Risk Management, monitoring solutions
- Strategy: Business strategy, organizational innovation, M&A strategy
- Technology: Digital transformation strategy, ERP, ITO
- Workforce: Organization/HR transformation

Samil PwC and PwC Consulting participated in the production of this report as independent PwC Network firms.

PwC Korea and Service Platform

PwC Korea

PwC Korea consists of Samil PwC and its subsidiaries, PwC Consulting and its subsidiaries, Samil Tax Corporation, PwC Customs Services Corporation, and Samil Future Foundation. Samil PwC, PwC Consulting, Samil Tax Corporation, PwC Customs Services Corporation, and Samil Future Foundation are separate and independent PwC Network firms with no equity relationships.

Service Platform

PwC Korea manages integrated service platforms focused on specific business issues to address the key challenges emerging in today's global business world. Each platform brings together experts from different areas who share their knowledge and skills to give clients the best solutions. We also tap into the expertise and experience from service platforms across PwC network to keep improving what we offer.

Proactively responding to client needs through strategic platforms and providing one-stop integrated solutions that leverage PwC Korea's expertise.

Sustainability Platform

Sustainability Platform provides comprehensive advisory services and structured consulting to help clients develop strategies that minimize negative environmental and social impacts and actively respond to issues such as climate change, resource scarcity, and human rights in their business operations

Energy Transition Platform

Energy Transition Platform provides customized energy transition strategies for our clients and serves as a platform that connects global networks and best practices through integrated services based on cross-line-of-service(xLoS) collaboration, including investment and M&A advisory and new business opportunity

EPB Platform

EPB(Entrepreneurial & Private Business) Platform is an ownership-based consulting platform that helps companies with significant owner influence, such as owner-managed and family businesses, achieve sustainable growth and create corporate value through customized strategies and support for governance, succession, risk management, and growth strategies

Public/NPO Platform

Public/NPO Platform provides consulting and proxy services for government ministries, public enterprises/public institutions, local governments, universities/hospitals, and public service entities in areas such as policy implementation and management strategy, accounting and internal control outsourcing, and operational efficiency solutions

Global Platform

Global Platform provides integrated solutions to help clients secure competitiveness against tariff and non-tariff barriers(such as carbon border taxes) in response to the global spread of protectionism, including Trump tariffs. Our services include tariff reduction, production location strategy development, export control compliance, and tax system responses for various countries

Deals Platform

Deals Platform provides comprehensive and high-quality cross-line-of-service(x-LoS) including acquisitions, divestitures, spin-offs/mergers, and joint ventures

Unicorn Platform

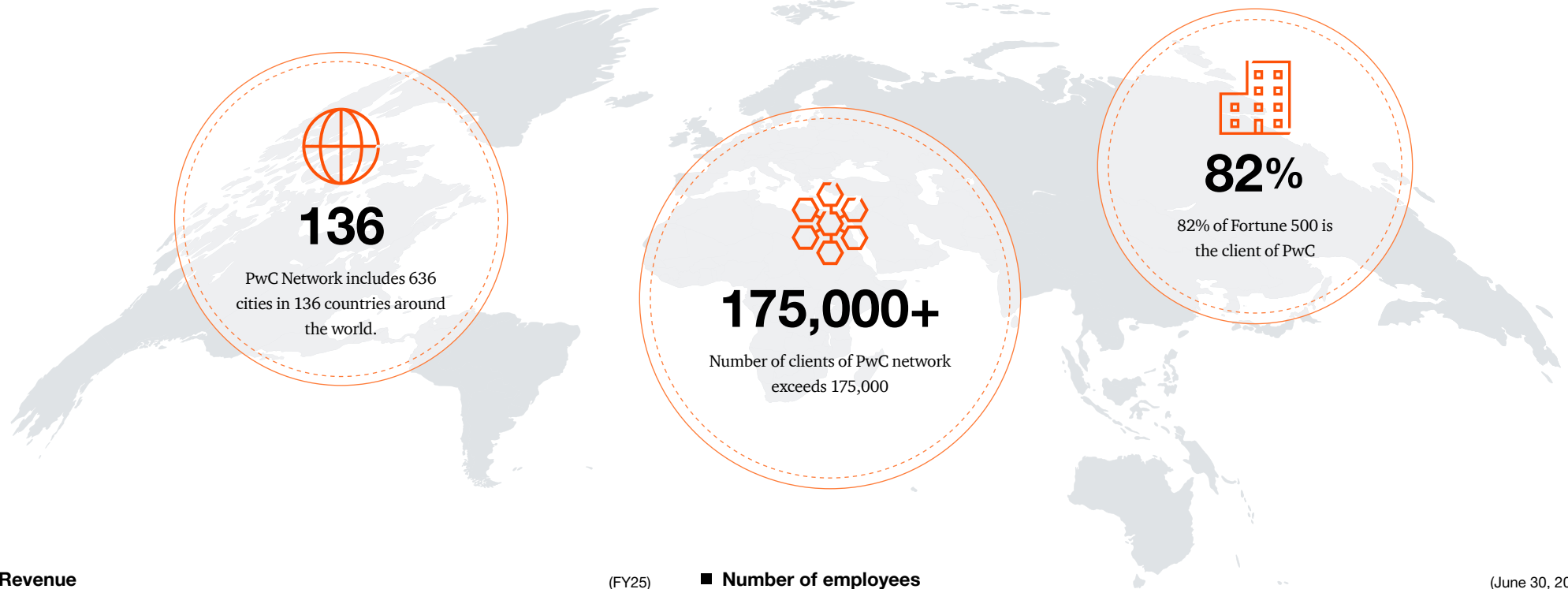
Unicorn Platform supports startups throughout their entire journey from founding to growth, fundraising, M&A, national and international IPOs, and exits, helping maximize corporate value and strengthen global competitiveness

Southeast Asia Platform

This is a region-specific network hub that provides step-by-step customized advisory services throughout the entire process from preliminary review to market entry, business operations, and investment recovery, based on our expertise in the Southeast Asia region

PwC Global Network

PwC International Limited is a global accounting network that provides world-class professional services in accounting, tax, and consulting. It was established in 1998 when two accounting networks, Price Waterhouse and Coopers & Lybrand, merged. Through PwC network, we provided professional services to more than 175,000 clients in FY25, including 82% of Fortune Global 500 companies, generating total revenue of USD 56.9 billion. PwC sends specialists to offices worldwide to strengthen its identity as a global expert group and helps partners develop global capabilities through global talent development training programs provided by PwC network.



■ Revenue

(FY25)

America	Asia Pacific	EMEA ¹⁾
25.6 billion USD	8.8 billion USD	22.5 billion USD
Total		56.9 billion USD

■ Number of employees

(June 30, 2025)

Assurance	Advisory	Tax and Legal Services	Internal Firm Services
126,562	128,668	57,341	52,211
Total			364,782

1) Europe, Middle East, and Africa



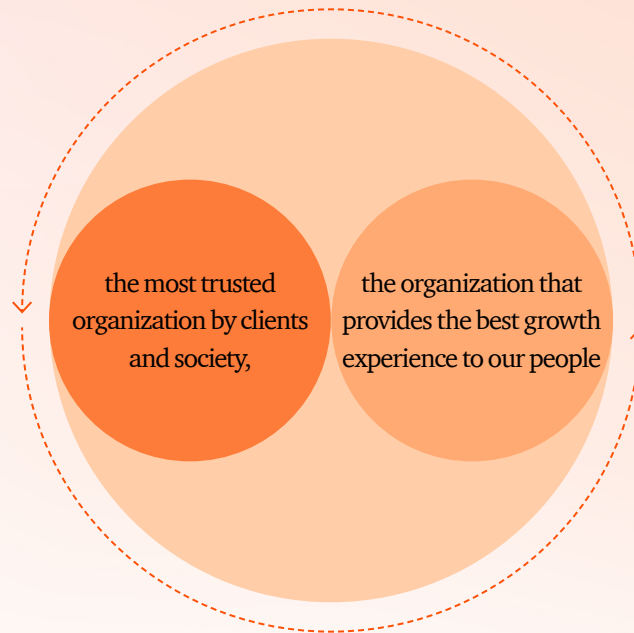
2025 PwC Korea Sustainability Report

Our Focus

Our Focus : Culture Change & Communication

Samil PwC's organizational culture aims to create "the most desirable place to work." We go beyond simply providing a flexible work environment and support our people to motivate themselves through challenges and open communication. Our people proactively develop their skills and capacities based on autonomy and responsibility, and these experiences translate into organizational performance. Through this virtuous cycle, we seek to build a healthy organizational culture where individuals and the organization grow together.

Samil PwC has set a vision to become **the most trusted organization** by clients and society, and to provide **the best growth experience** to its people.



To achieve this, we are pursuing sustainable innovation and growth based on **a flexible and open organizational culture.**

We will make positive and sustained contributions as members of society

1

We will create value that exceeds our clients' expectations

2

We will pursue growth through innovation, creativity and challenge

3

We will foster a flexible and open culture and become the most desirable place to work

4

Our Focus : Culture Change & Communication

① Flexible Working Method: Going beyond working remotely

Flexible working is more than just working from home. We support a hybrid approach that allows people to work freely at any time and in any place. This method helps our employees take ownership of their work and achieve high performance. Unlike the past, they are not restricted to fixed working hours or specific locations. Samil PwC ensures that leaders actively participate in and support flexible working so it becomes a permanent part of our organization.

Our Effort

Firm-wide Working Methodology Guidelines

- Since August 2022, the Culture Board(S.meme) and Ways of Working Partner T/F, preparing action plans for each entity and systematically monitoring their effectiveness
- Firm-wide contest and campaigns, organizational workshops, to expand a new working culture together with our members

Partner-Level Leader Workshop

- A workshop for partner-level leaders in June 2024 to strengthen consensus on flexible work arrangements and promote substantive change
- A commitment to “act first under the assumption that it can be done, rather than thinking it cannot be done” and self-practice on flexible work method
- Significant improvement of firm-wide flexible work practice rates over the course of one year

■ Firm-wide flexible work practice rates¹⁾

	April 2024	December 2024	April 2025
Rates	47%	60%	70%

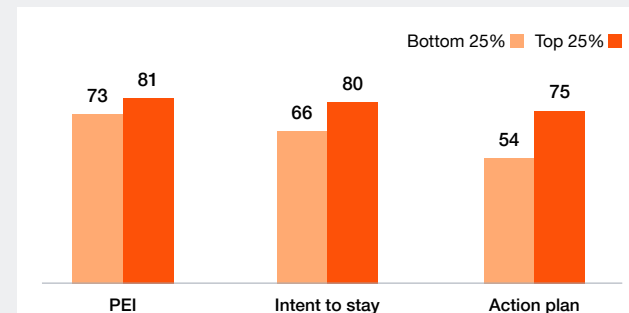
1) Positive response rate to 'I can flexibly choose my work hours and location based on task needs'

Our Performance

Productivity Through Flexible Work Arrangements

External studies and Samil PwC's internal data show that flexible work arrangements significantly improve employee engagement and productivity. Global research supports this finding. The research shows that flexible working hours boost productivity by more than 30%. Companies that adopt flexible work systems also see a 16% increase in the diversity of job applicants. Samil PwC's internal analysis confirmed these same benefits. Organizations with higher rates of flexible work practices showed stronger employee engagement, better long-term employee retention, and improved ability to execute change initiatives (sharing and carrying out Action Plans).

■ Impact of Flexible Work Practices



*Source: FY25 Pulse Survey, Unit: Positive response rate

First Accounting Firm to Receive '1st Korea Work-Life Balance Excellence Award'

In December 2024, the government held the '1st Korea Work-Life Balance Excellence Award' ceremony. Samil PwC became the first accounting firm in Korea to win this award. We received recognition for our exemplary use of various flexible work arrangements, including working from home, remote work, and flexible commuting schedules. This award demonstrates that Samil PwC's flexible work culture helps employees stay engaged and grow while giving our organization a competitive advantage.



Our Focus : Culture Change & Communication

② Open communication: Can we really create a workplace where people feel safe to speak their minds?

CEO Connect



In 2024, we introduced CEO Connect to establish a foundation for communication that transcends hierarchical boundaries, enabling Project Managers and the CEO to directly discuss topics including career development, networking, flexible work arrangements, and work efficiency. In January 2025, we engaged in conversations with employees who took childcare leave to gather feedback on childcare-related matters, which resulted in the establishment of a flexible work task force, a flexible work counselor system, and a work adjustment system for employees with newborn babies. Subsequently, in August 2025, we released interview videos featuring experiences of male employees who took childcare leave and introduced a work adjustment system for employees with newborn babies, continuing to promote awareness changes together with our employees.

③ Skills-driven culture for growth

Skill Platform

Samil PwC has created a system to check what skills each employee has and help them develop new skills. In 2024, we updated our definition of important skills and behaviors to match the fast-changing business world. In 2025, we launched a skill platform where employees can track their current skills and identify areas they need to improve. Using this platform, employees can choose “focus skills” they want to work on and get suggestions for training materials that match their goals. We will continue working with our culture board(S.meme) to promote the skill platform and strengthen soft skill training programs.



Today's Samil

The official internal communication platform “Today's Samil,” launched in April 2023, has been running for over two years and has established itself as a forum where any employee can voice their opinions without hesitation. Various features have been developed based on suggestions from S.meme, our culture board, and misunderstandings or inquiries about policies are resolved in real time, fostering a communication culture rooted in trust and respect.



Of 130 employee suggestions, **31** were put into action, and **99** were fully addressed



Our Focus : AI Transformation

PwC Korea is driving organizational innovation and creating new growth opportunities around four core AI values: Tech-driven and people-empowered, Changing the Way We Work, New Biz & New Value, and Responsible AI. These values complement each other and work together in balance to create a foundation for using artificial intelligence responsibly. We aim to use AI to build a sustainable future for business and society while providing new trust and value to stakeholders.

Tech-driven and people-empowered :

**Harmony between
Technology and Humanity**

Changing the Way We Work :

**Transformation of
Work Styles**

New Biz & New Value :

**Value Creation for
Our Clients**

Responsible AI :

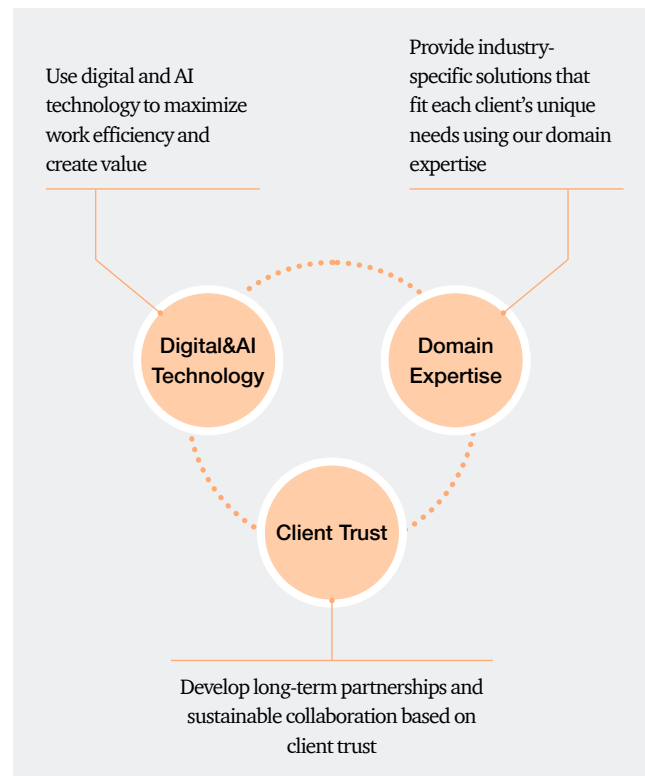
A Future Founded on Trust

Our Focus : AI Transformation

Tech-driven and people-empowered

Tech-driven and people-empowered Harmony between Technology and Humanity

Samil PwC is pursuing a strategy based on three core pillars centered around the AX Node team to achieve AI and digital innovation. This aligns with PwC Global's 'Tech-driven and people-empowered' vision, and Samil PwC shares this vision with our global network as we build the future together.



Changing the Way We Work

Changing the Way We Work Transformation of Work Styles

Samil PwC has driven work innovation by introducing RPA services based on digital transformation(DX) and is now building on this foundation with AI-based work support tools. We develop and implement specialized AI tools for service areas including audit, tax, and consulting to improve both work efficiency and quality while leading internal innovation.

Chat PwC	PwC Global Official Business Generative AI Service
Virtual Agent	Internal AI Chatbot for work assistance
Accounting Insights	Expert chatbot trained on vast accounting and domain knowledge that provides practical decisions and application cases for accounting issues
Tax Agent	In-house AI model trained on Korean tax law, extensive precedents and case law
MS Copilot	AI productivity tool based on Microsoft 365 for document writing, data analysis, and making PowerPoint presentation

We run firm-wide Upskilling programs to maximize the value of the innovative AI tools mentioned above and help all employees grow into experts who can lead the AI era.

- Hands-on AI Training: Provide learning opportunities that can be applied to real work through our 'AI Training Visits' program
- Integration with professional training courses: Strengthen practical application skills by incorporating AI into existing job training such as Assurance training programs(AQP)
- Responsible Use Support: Require preliminary training before using generative AI tools like ChatPwC and MS Copilot to help people use technology effectively and responsibly

Our Focus : AI Transformation

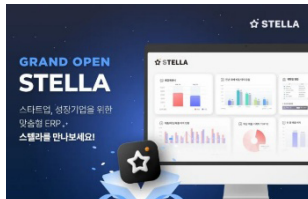
New Biz & New Value

Value creation for our clients

PwC network emphasizes that AI is not just about improving existing work methods, but is the core driver of 'business model innovation' that creates new business models. In line with this direction, Samil PwC is creating new AI-based businesses and client value.

STELLA

Samil PwC partnered with SaaS platform specialist Finger to launch STELLA, an integrated business support service platform for startups and fast-growing businesses that lack human resources and capabilities. STELLA goes beyond simple ERP functions to position itself as a startup-focused B2B platform that supports basic business management tasks such as accounting, HR, payroll, inventory, and tax filing, as well as fundraising connections and shareholder management



AI EXPO 2025

2025 국제인공지능대전 AI EXPO KOREA



Samil PwC became the first Korean accounting firm to participate in AI EXPO 2025, showcasing concrete AI solutions that the market could experience directly. The major solutions unveiled at the EXPO include Accounting Insights, AI contract analysis, Document AI, KSOX AI, and disclosure platform AI, leading the industry's AI transformation (AX).

Responsible AI

A Future Founded on Trust

AI is gaining recognition as a key technology that transforms business models, but it also creates serious social concerns including bias, misinformation, and privacy breaches. Countries are responding by creating regulatory frameworks like the EU AI Act to manage these risks, while Korea is placing greater emphasis on the role of audit and regulatory agencies. Particularly in Korea, the 'AI Basic Act' will take effect from January 2026, requiring legal compliance with basic AI principles. PwC Global has presented Ethical AI Principles in response to these changes, and PwC Korea follows these principles as we develop and utilize AI.

- | | |
|-----------------------------------|-------------------|
| • Interpretability | • Social benefits |
| • Reliability-Robustness-Security | • Human agency |
| • Responsibility | • Stability |
| • Data privacy | • Fairness |
| • Legal compliance | |

PwC Korea makes responsible use our top priority when using AI in real work situations. All employees must take the ChatPwC training course 'Gen AI & Me' before using AI to learn our work rules and responsibility principles. Our Accounting Insights and Tax Agent tools do not just give you answers - they also show you the supporting evidence and sources substantiating the answers to make results more transparent and reliable. Our K-SOX AI can automatically create internal control evaluation reports, but we use a 'Human-in-the-loop' approach where people always make the final checks and decisions. This is how PwC Korea balances cutting-edge technology with responsible management, building an AI system that clients and society can trust. As an industry leader, we will keep earning trust through Responsible AI and help create a sustainable future.

FY25 Performance Highlights



Business

Revenue Exceeding

KRW1.1trillion

First among Big 4 accounting firms in Korea

First among Korean accounting firms to introduce

AI and Digital

technology Drive digital transformation across the accounting sector by innovating our processes and sharing with others what we have learned

Partner with Korea Social Investment

through MOU to **support**

fast-growing companies



Environment

2030 Net-Zero Plan

50% ↓

50% reduction target

Scope 1, 2, 3 emissions reduction by 2030

100% renewable energy use

Maintained **RE100** for **3 years**



People

'Korea's Best Workplace' for

2 Consecutive Years

Firm-wide flexible work participation rate

70%



Local Community

Number of beneficiaries of our contributions to local community

1,448

People with Disabilities

President's Award for the Best Workplace



2025 PwC Korea Sustainability Report

Building Trust

Governance

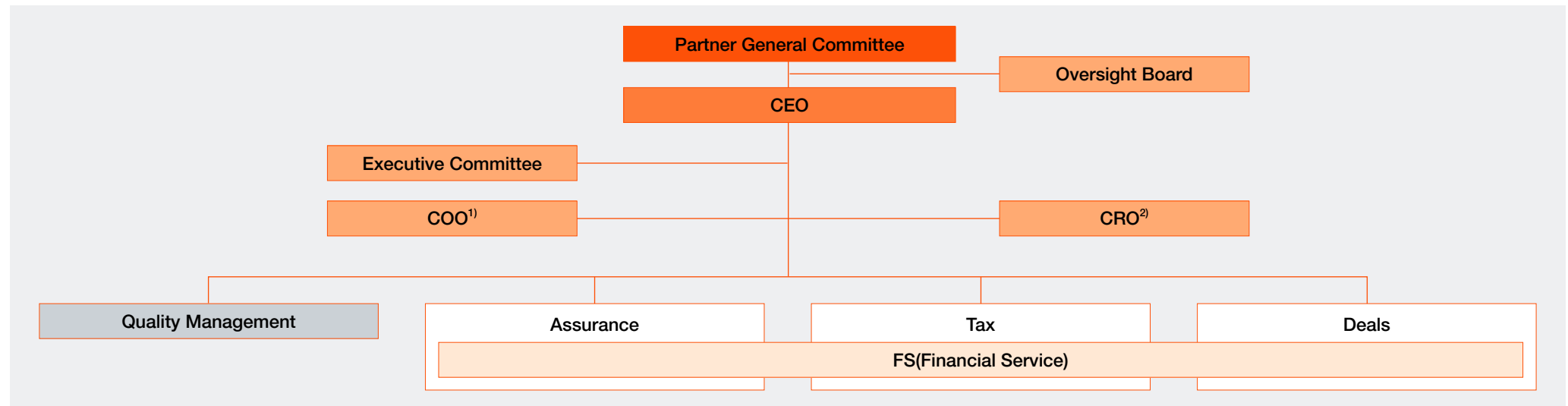
Sustainable growth comes from sound governance and transparent leadership. PwC Korea supports each firm's top decision-making body in making rational and transparent decisions. Based on this foundation, we carry out day-to-day management activities efficiently and pursue sustainable development for our firms and community.

This sound governance culture is rooted in the management philosophy of Samil PwC's founder. Tae-sik Seo, our first chairman, led the firm for 28 years, achieving large-scale growth, organizational development, and globalization while establishing a talent development culture. He also emphasized the need for new leadership suited to the global era and made the decision to voluntarily step down and transfer his management authority to the next generation. This philosophy led to establishing sound governance through leadership succession across generations and became an important foundation for our current fair and transparent management culture.

Samil PwC Organizational Structure

The Partner General Committee is Samil PwC's highest decision-making body, composed of Partners. The General Meeting determines fundamental management policies and deliberates on and resolves matters that form the foundation of firm operations. The CEO serves as Chairman of the meeting, and each partner can exercise one voting right per capital contribution share. Voting methods are divided into ordinary resolutions and special resolutions depending on the nature of the agenda. The Oversight Board is responsible for deliberating on or providing consent for significant management activities, including matters requiring Partner General Committee approval or reporting and matters subject to Executive Committee deliberation and resolution. Board members are elected by the General Meeting, and the Chairman is elected by the members themselves. Items on the agenda need majority approval from attending members. The Executive Committee discusses and decides important matters related to the CEO's business execution. It consists of up to 7 members in total, including the CEO and members recommended by the CEO and appointed with the consent of the Partner General Committee's ordinary resolution. Decisions are made by majority vote of attending members.

Samil PwC consists of three Lines of Service(LoS): Assurance, Tax, and Deals, and provides integrated services across the financial sector through the FS(Financial Service) division. The key service areas of each LoS are described in 'Services by Line of Service(LoS)' on page 5.



1) COO(Chief Operating Officer) : Manages all support functions, improves operational efficiency of our firm, and helps execute our strategy

2) CRO(Chief Risk Officer) : Leads risk management across key areas like climate, ethics and compliance, quality, and information security

Governance

Samil PwC Oversight Board

The Oversight Board is a governance body that deliberates on or provides consent for significant management activities, including matters requiring Partner General Committee approval or reporting and matters subject to Executive Committee deliberation and resolution. Eight members elected by the Partner General Committee carry out the following roles with their authority to make final decisions on Partner General Committee agenda items:

- **Strategic Decision-Making:** Reviews major agenda items for the Partner General Committee and reviews and approves the firm's overall direction, including mid- to long-term strategies and annual business plans set by the Executive Committee
- **Partner Recruitment:** Conducts prior review and determines consent for Partner candidates validated by the Partner Talent Council (PTC) before the final resolution of the Partner General Committee, ensuring continuity in firm leadership and governance

Name	Gender	Term	Position/Career Highlights
Dongki Song	Male	26.06.30	Chairman of the Oversight Board, Assurance Market Leader
Junghoon Lee	Male	28.06.30	Deals FDD Leader
Dhal Choi	Female	28.06.30	Accountancy Education Panel, International Federation of Accountants(IFAC)
Youn-jung Seo	Female	26.06.30	Member of Evaluation Committee for Lottery Fund Projects, Ministry of Economy and Finance
Chan-kyu Kim	Male	26.06.30	Inter-company Transaction COE Leader, Executive Director of the Korean Taxation Association
Seung-whan Lee	Male	27.06.30	Assurance Digital Leader, Member of the Evaluation Committee, Korea Planning & Evaluation Institute of Industrial Technology(KEIT)
Ki-un Park	Male	27.06.30	Member of Taxation Research Committee, Korean Institute of Certified Public Accountants(KICPA)
Jungtak Han	Male	27.06.30	Energy Transition Platform Leader

Oversight Board Message



Dear Valued Stakeholders,

The Oversight Board oversees our firm's strategy and operations based on independence and expertise, guiding Samil PwC to grow as a trusted professional organization in society.

We proactively review major risks that could arise by connecting with PwC network's Enterprise Risk Management(ERM) framework. We also fulfill our oversight responsibilities to ensure that key sustainable management issues such as climate change response, ethical management, and service quality are reflected in our firm's long-term strategy and operations.

Going forward, we will continue to do our best to help Samil PwC meet stakeholder expectations and contribute to a sustainable future based on transparent decision-making and the principles of checks and balances.

Thank you.

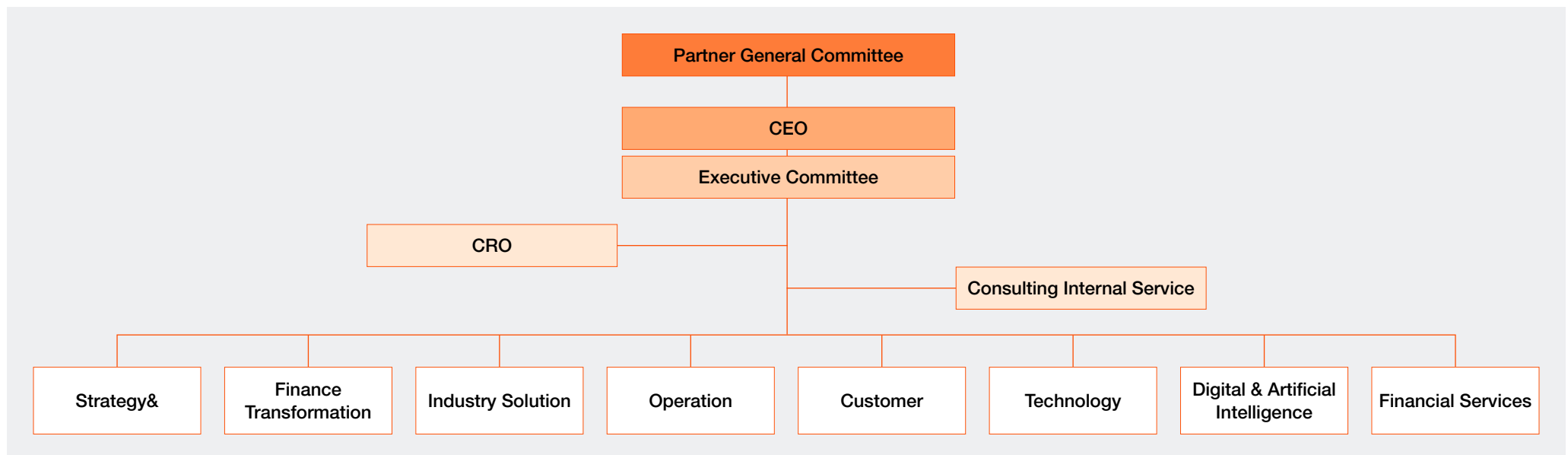
Governance

PwC Consulting Organizational Structure

The Partner General Committee is PwC Consulting's highest decision-making body that makes important decisions about how our firm runs. The Executive Committee helps the CEO by managing tasks the CEO gives them, and its members are chosen by the Partner General Committee based on the CEO's recommendations. The CRO manages risks across the entire firm, and the CIS(Consulting Internal Service) team helps employees grow by developing training programs and sharing knowledge. They select relevant topics to encourage employees to understand global industry trends and regularly provide analytical materials. The CIS team also manages work performance regulations, processes, and methods, informs these to employees, and runs quality management activities throughout the firm.

PwC Consulting runs specialized service organizations including Finance Transformation, Risk & Cyber, Industry Solution, Operation, Customer, Technology, Financial Services, Digital & Artificial Intelligence, as well as "Strategy&," our strategic consulting division.

■ Organizational Structure



PwC network refers to the network where Network firms of PricewaterhouseCoopers International Limited(PwCIL) provide professional services. Accounting firms in countries around the world must run independently according to local regulations. Therefore, PwC network does not run as a multinational corporation but consists of separate legal entities, with each Network firm collaborating to provide high-quality services to clients worldwide. PwC Korea also has partnership relationships with PricewaterhouseCoopers International Limited as Network firms, and Samil PwC and PwC Consulting exist as independent Network firms with no equity relationship.

Ethics and Independence

Ethics and Independence Initiatives

PwC Korea runs an Ethics Office with professional experts including lawyers, and we clearly spell out what this office does in our internal regulations. The Ethics Office works closely with other teams to handle ethics-related activities such as developing and running ethics training programs, checking if employees follow our ethical rules and laws, dealing with complaints and giving advice, collecting ethics pledge forms, and managing risk assessments and key ethics measures. The Executive Committee oversees the Ethics Office's work once a year, and we have a Senior Partner level Business Conduct Leader who can report important ethics issues directly to the Executive Committee.

PwC Korea has written rules for how to run a team dedicated to independence, and we have an Independence Leader who manages independence work along with a dedicated Independence team. The Independence Leader and Independence team create and update independence rules, give independence advice, check that people follow independence requirements and find ways to improve, and they report major independence issues to the Executive Committee or CEO.

Ethics and Independence Strategy

PwC Korea builds our ethics and compliance approach around our Code of Conduct to prevent corruption, bribery, conflicts of interest, money laundering, and fraud. We work to create a fair and transparent workplace culture. We communicate with our employees about why ethical business matters while constantly improving our systems and processes so that our employees are not exposed to ethical risks. This helps us prevent potential risks before they occur.

We continue to meet strict independence requirements by enhancing our procedures and systems and offering more guidance to ensure compliance with the necessary rules.

Code of Conduct and Ethical Policies

PwC Korea was the first accounting firm in Korea to establish an Code of Conduct and a set of guidelines that all employees must follow when making decisions and taking actions. Our ethical rules match the values of the PwC network's Code of Conduct but are adjusted to fit Korean conditions. We work hard to be fair and transparent by strictly following E10, which has 10 key rules.

Starting in 2020, PwC Korea adopted the Third Party Code of Conduct created by the PwC network. This sets minimum standards for honesty and behavior that we expect from our employees and from business partners. Anyone can see these standards on our website. To make sure all companies that do business with PwC Korea follow ethical rules, we include ethics pledges in our standard contracts. Companies must sign these pledges when they make contracts with us, and we check once a year to see if they are following the rules. We report the results of these checks to our Business Conduct Leader.

Ethics and Compliance Risk Management

PwC Korea constantly monitors compliance with our Code of Conduct, working to identify and prevent potential ethics and compliance risks early. Every year, the Ethics Office looks at ethics and compliance risks and reports important ethics information to the Executive Committee. Using these reports, we make our risk management system stronger by taking specific steps to improve.

Ethics and Independence

Managing Independence Risks

PwC Korea has set up procedures to prevent independence problems by checking employees' financial transactions, employment relationships, and stock trading. The Independence team constantly monitors whether people follow independence rules according to our company's "Investigation and Disciplinary Policies for Violations of Independence." They also give advice to help employees follow independence rules and provide required training every year.

Ethics and Compliance Training

PwC Korea systematically runs training programs that match each firm's characteristics to help employees understand and practice ethical management, along with our ethics and compliance systems and risk management procedures. Every year, we train all employees on topics such as anti-corruption, sexual harassment prevention, and independence. New employees must complete ethics training when they start working with us. We also promote ethics through firm announcements and screen savers, not just training sessions. We strengthen employees' commitment to practicing ethical management by running a systematic pledge system including pledges to comply with laws and regulations, security agreements, ethics pledges, and E10 compliance pledges.

■ Ethics Training Topics for Employees and New Hires

- | | |
|---|---|
| • Code of Conduct | • Prohibition of workplace harassment |
| • Anti-corruption | • Prevention of sexual harassment |
| • Confidentiality and prohibition of inside trading | • Health and safety |
| • Information protection and security | • Awareness of people with disabilities |
| • Anti-money laundering | • Independence |

Completion rate of
Employee Ethics Training for
PwC Korea in FY25



Completion rate of
Independence training for
PwC Korea in FY25



Stakeholder Reporting System

PwC Korea runs a Service Center which processes internal and external reports of breach and suspected breach of Code of Conduct from employees, clients, and third parties. All cases received by the Service Center are processed under the principles of whistleblower protection and confidentiality in accordance with local laws and regulations. Following a fact-finding review by the Ethics Office, if a violation is confirmed, preventive measures are promptly taken to protect affected employees, and disciplinary actions are implemented in accordance with the Disciplinary Resolution. When we find problems with our quality management policies during the reporting process, we continuously make improvements to make our reporting system more effective and reliable.

■ Reporting Procedure for Breach

PwC Korea Internal and External Reporting Channels

- Email: kr_ethics@pwc.com, kr_pwcc_ethics@pwc.com
- Online Service Center: PwC Ethics Helpline
- Postal-Visits: Ethics Office, PwC Korea, 100, Hangang-daero, Yongsan-gu, Seoul

Information Protection

Information Protection Initiatives

PwC Korea has three teams dedicated to protecting and managing information assets. We define the detailed responsibilities and obligations for each team in job descriptions as stated in our internal regulations. The DTI(Digital transformation, Technology & Information Security) team manages information system security and collaborates with PwC Global NIS(Network Information Security). The HC(Human Capital) team is responsible for the security of human resource information, including employee recruitment and disciplinary actions. The GA(General Affair) team manages physical security such as building access control. When needed, we mobilize a separate team to support the practical work of information protection teams at the request of the Information Protection Officer.

PwC Korea manages an Information Security Committee to protect information assets effectively, review information protection plans, and other important security matters. DTI, which manages information system security, reports on information security risks to the Information Protection Leader(IPL) appointed by the CEO. The Information Protection Leader serves as the Chairman and convenes the Information Security Committee monthly to review and make decisions on major agenda items.

■ Agenda of the Information Security Committee

- Information protection management system and review of changes to the related policies
- Review of the result of the information protection audit and corrective measures
- Review of high-level information protection threats and vulnerabilities and response plans

Information Protection Strategy

PwC network Information Security(NIS) helps all PwC Network firms secure client trust in information protection. NIS carries out Network Technology strategy, including policies on information security and data protection. PwC NIS created the Zero Trust program in FY24, a Cyber Readiness Strategy designed to maximize security technology efficiency and defend against advanced cyber attacks. The PwC Zero Trust program covers user identification and access management, EndPoint/Device security, encryption and key management, network separation, and overall infrastructure security. We have an initial three-year plan in place.

PwC Korea has medium to long-term plans to carry out Network-level strategies and our established information protection targets. We monitor performance at each stage. We now have visibility and control over information security. We focus on reducing cyber security risk exposure to build a system that can respond strongly to external threats. We have set four security enhancement targets: maintain appropriate levels of security patches, reduce virus infection rates, improve security training completion rates, and respond to security incidents immediately. In FY25, we achieved and maintained these targets at a satisfactory level.

■ PwC Korea Information Security Targets

01

Comply with relevant laws and regulations

02

Maintain client trust and service quality

03

Minimize risks affecting our business

04

Comply with PwC network regulation

FY25 PwC Korea: Number of client data breaches



Zero

FY25 PwC Korea: Number of security breaches



Zero

Information Protection

Information Protection Policy

PwC Korea follows domestic and international laws related to information protection. These include the Personal Information Protection Act, the Act on Promotion of Information and Communications Network Utilization and Information Protection, EU General Data Protection Regulation(GDPR), and the Artificial Intelligence Development and Trust-based Foundation Act. We have also written information protection management regulations, personal information internal management plans, and Guidelines for Protecting Intellectual Properties. We apply these to all our employees and external parties who work with us. Compliance is mandatory.

■ Information Protection Regulations and Policies

Samil Information Protection Management Regulations(Internal Regulations)	• Purpose, scope, and employee responsibilities for information protection • Responsibilities of Information Protection Leader
Personal Information Internal Management Plan	• Role of Information Protection Officer and Team dedicated to Information Protection • Technical, administrative, and physical protection measures for personal information and breach response policies • Personal information protection training • Managing and supervising outsourced agency preserving personal information
Guidelines for Protecting Intellectual Properties	• Overall procedures for managing information assets
PwC network Information Security Regulation	• Information protection system and management

Information Protection Certification

In 2005, Samil PwC became the first accounting firm in Korea to obtain ISO/IEC 27001. This is an international certification for information protection management systems issued by the International Organization for Standardization(ISO) and the International Electrotechnical Commission(IEC). We receive ISO/IEC 27001 follow-up audits from an independent agency annually and have maintained certification to date. This objectively verifies that information protection system is trustworthy.

Information Protection Risk Management

PwC Korea takes several steps to protect information and prevent security incidents. We require all employees to sign security pledges annually in July and when they start or leave the firm. We assess security risks every year. These assessments follow ISO/IEC 27001 standards and consider internal issues, external threats, stakeholder needs, and legal requirements. We then take action to address any risks we find. We track key information protection activities to monitor our performance regularly. This allows us to spot security weaknesses early. When we find weaknesses, we create improvement plans with clear timelines and assign responsible people to fix them. We conduct security audits regularly to check that our information protection systems work properly and continue to meet our standards. These audits also verify that employees follow our security rules and guidelines. We even run phishing simulation training at least four times per year to help all employees recognize and avoid email phishing attacks. We also conduct disaster recovery drills annually to improve our emergency response capabilities.

Response Systems for Security Incidents PwC Korea has a system to handle security incidents effectively. We work to prevent these incidents and respond quickly when they occur. Our internal guidelines clearly define what counts as a security incident, which teams handle them, and what steps to follow. When a security incident occurs, we create a Computer Emergency Response Team(CERT). We choose team members based on the type of incident. The team first isolates affected systems to prevent further damage, analyzes the security incident to understand what happened, takes action based on what we find, keeps records of the incident, reports the results and follows up to ensure the problem is fully resolved

Third-Party Security Risk Management PwC Korea conducts security level assessments for companies involved in storing, processing, and transmitting our data. We prevent potential risks by evaluating personnel security, business continuity and disaster recovery, physical security, information security systems, and technical management.

Information Protection Training

PwC Korea trains all employees on information protection every year. This training helps employees understand security risks and follow our security rules. All new employees and interns must complete information protection training when they join the firm. This ensures they know our security guidelines from the start. In FY25, we achieved 100% completion rates for both regular employee training and new employee training. We also build security awareness across the firm through our Digital & Technology website. We post helpful information including security regulations, security guides, steps to follow when security incident occurs, answers to common security questions from employees.

Risk Management

Risk Management System

The PwC network has developed an Enterprise Risk Management(ERM) system to identify Key Network Risks(KNRs), which are disclosed annually in the Global Annual Review. The PwC Global Board and Risk Committee regularly review the risk portfolios and mitigation plans for each PwC network. PwC Korea performs a yearly self-assessment of Key Risks based on the PwC network ERM system. We comprehensively evaluate risk impacts and probabilities to determine critical risks and priorities, establish response strategies, and submit reports to the CEO.

Multi-tiered Risk Management Framework PwC Korea adopts a multilayered risk management framework with clearly defined roles and responsibilities across organizational levels. Teams independently identify and address diverse risks that may emerge during client engagements. Using risk management and internal control functions, we evaluate critical risks from a firm-wide perspective, provide monitoring, and offer advisory services regarding these risks to the responsible teams. This includes assessments of specialized areas including legal and regulatory risks. Internal auditors conduct periodic audits of risk management activities and notify management of any shortcomings or necessary enhancements.

Leveraging the multilayered enterprise risk management system and diverse quality management systems for service provision, PwC Korea conducts an annual risk review. The Chief Risk Officer(CRO) oversees integrated management of ethics and independence compliance, as well as legal and regulatory risks, through the Ethics Office, Independence Office, and Office of General Counsel(OGC). The CRO also reports significant risks and corresponding response plans to the CEO, thereby laying the groundwork for sustainable growth and securing stakeholder confidence.

PwC Network Key Network Risks(KNRs)			
1	Societal Risks and trust	6	Data strategy and management
2	Purpose, values and behaviors	7	Environment
3	Regulatory and/or public policy	8	Geopolitical
4	Independence	9	Economic uncertainty
5	Ethics and compliance	10	Client and service quality
		11	Significant adverse matters
		12	People
		13	Technology enabled disruption
		14	Technology resilience and availability
		15	Information and cyber security



2025 PwC Korea Sustainability Report

Driving Impact

Clients

Service Quality Management

Responsibility of Quality Management

PwC Korea follows PwC Network Risk Management Policies(NRMP), which sets out employee quality management responsibilities and behavioral principles across all work processes. We have established Recognition & Accountability Frameworks for each business division that assign quality management responsibilities to both partners and team members. This creates clear standards for rewarding excellent performance and taking disciplinary action when problems are identified, while ensuring systematic quality management through standardized procedures.

Quality Management Policy

Samil PwC implements quality management procedures for each business division to effectively fulfill responsibilities. Engagement partners maintain quality by complying regulations, a set of agreed methodologies, and procedures. Quality management partners and division leaders manage overall risk and quality levels. Our CEO bears final responsibility for quality management system, and management shares the importance of quality management through meetings, emails, and training.

Quality Management Actions

Assurance LoS Quality Management Samil PwC's Assurance Division is building an audit ecosystem with a human-led, tech-powered, data-driven strategy. We use digital tools such as Connect, Halo, and Aura to reduce repetitive work and focus resources on areas requiring professional judgment. We also monitor regulatory compliance in audit and non-audit services through compliance officers appointed by the Partner General Committee.

■ Assurance Quality Management

Quality Leadership Responsibility within the Firm	• Strengthen Leadership Responsibility: Engagement Partners, Quality Management Team Leader, and Assurance Division Leader take quality management responsibility, with the CEO assuming final responsibility • Practice Tone at the Top: Management emphasizes the importance of quality and encourage quality culture through meetings, emails, and training • Run Specialized Quality Management Team: Design and manage systems, provide training and advice, and address regulatory and legal issues through the Quality Management team and other dedicated teams including RM, CRS, M&T, Independence, L&E, and OGC
Acceptance and continuance of clients and engagements	• Engagement Acceptance Review: Use A&C(Acceptance & Continuance risk assessment) system to decide whether to take on engagements, with extra approval steps for high-risk cases • Selectivity Process: Review high-risk entities and partner eligibility, securing minimum time commitment
Human Capital	• Recruitment: Set annual hiring targets by type and qualifications based on what each business division needs • Training: Provide regular audit methodology training and specialized training by job level, with monitoring to ensure completion • Team Assignments: Use Accreditation system to assign people who meet qualification, training, and experience requirements, forming teams with consideration for competency, expertise, and sufficiency
Performing work	• Audit Methodology: Follow audit standards and PwC Audit Guide, with all procedures documented in Aura • Consultation: Establish advisory teams by service areas to improve work quality and strengthen professional judgment • Engagement Review(Pre-Disclosure): Review work before issuing reports, with Quality Review Partners(QRP) assigned to high-risk audits • Quality Review Partner Requirements: Choose partners with 5+ years of experience who maintain independence and objectivity and have the appropriate expertise • Audit File Management: Set clear procedures for collecting, storing, transferring, reviewing, returning, and securely deleting audit files
Monitoring	• Engagement Review(Post-Disclosure): Choose at least 30% of engagement partners each year for quality checks • Compliance Monitoring: Check how effectively our quality management system is designed and working, analyze root causes of findings, and make improvement plans

Clients

Tax LoS Quality Management Samil PwC's Tax Advisory Division places the highest priority on accurately understanding and consistently applying the Global Tax Code of Conduct to all work. This approach fulfills our social responsibility as professional experts and builds trust with clients and stakeholders. We use this foundation to ensure comprehensive service quality management.

Our tax advisory division uses specialized teams. Each team has expertise in specific areas and provides focused services. Our service teams include Knowledge Information & Innovation Center(KIC), Tax Policy Panel(TPP) and Center of Excellence(CoE). These teams help us deliver high-quality specialized services to our clients. Our Risk Management(RM) team oversees all tax advisory activities. This team reviews independence requirements for non-audit services, provides internal advisory support, monitors compliance with our internal policies and regulations, and evaluates our performance.

■ Key Quality Management Activities for Tax Advisory Division

Supervision and review by experienced experts	• Three-stage work management: Implement a three-stage review process for all tax projects, involving a primary reviewer, a senior reviewer, and a Partner approval • High risk engagements: Conduct reviews for high-risk engagements by a Second Partner, KIC, CoE, or subject matter experts • KIC: Provide expert group review and advisory services for work requiring in-depth examination • TPP: Offer comprehensive advisory services considering technical, economic, commercial, and reputational risks
Quality Management Training	• Tax Start, Tax School: Provide mandatory training for employees entering tax work • Tax Briefing: Introduce the latest precedent cases and key issues by KIC • Offer special lectures on tax law and training for newly promoted employees
Independence, quality compliance and monitoring	• Conduct Tax RM training sessions, facilitate RM Coordinator meetings, and release RM newsletters • Establish guides for work performance through RM Knowledge MAP • Carry out compliance monitoring for independence and other regulations of tax advisory services • Monitor quality compliance by each business unit

Deals LoS Quality Management Samil PwC's Deals Division maintains high service quality through strict risk and quality management procedures. We base these procedures on three frameworks: PwC's ERM system, NRMP, and Advisory QMSRP(Quality Management System and Risk Process Standards). Our Leader of Deals Division has set up these management systems and ensures continuous monitoring and improvement. We appointed a Risk Management Partner(RMP) for systematic management. Our risk management team includes members with over 10 years of experience and legal expertise. Our team enhances risk and quality management to deliver reliable, high-quality services to clients.

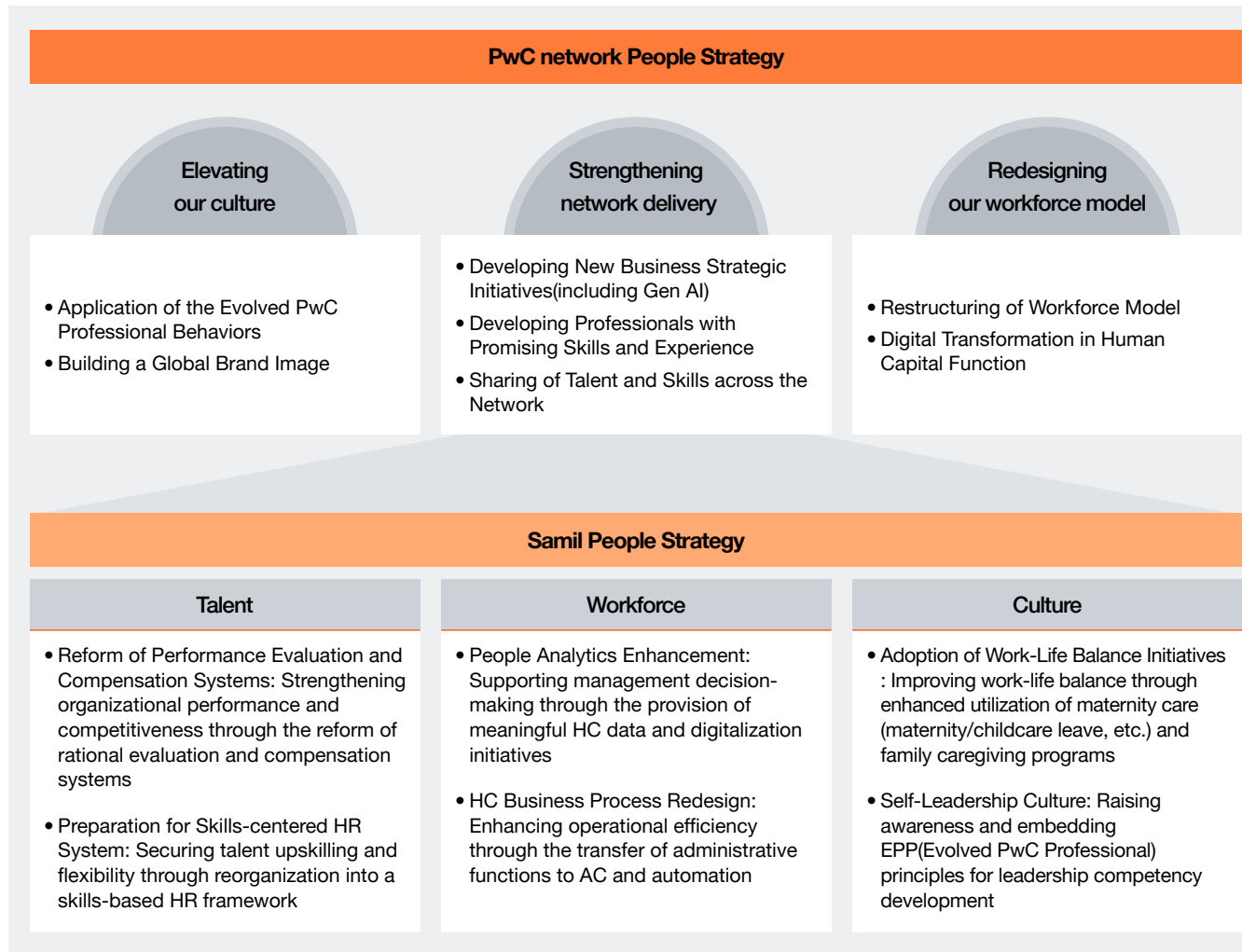
Samil PwC follows a "Client Centric, Quality First" strategy. We continuously develop our expertise in clients, industries, and services. Following our Evolution of Deal Services Offering, we established Centers of Excellence(CoE) for major financial advisory services and designated Leaders for key market segments to promote in-depth work support and quality improvement. We also strengthened the role of our 'Total Advisor' through integrated services. This systematic approach helps us build client trust and deliver high-level services.

PwC Consulting Quality Management PwC Consulting makes service quality its top priority. We require strict compliance with our internal regulations, standardized processes, and proven methodologies for all our projects. We clearly define the scope of responsibility for all our projects in advance. If projects fail to meet their targets or problems occur, we apply appropriate corrective measures. As a member of the PwC network, we comply with PwC NRMP. Our management team regularly communicates with employees through various channels to emphasize how important quality is. We monitor our quality management activities regularly. This helps us manage quality-related risks effectively and maintain trust in all PwC Consulting services.

People

PwC Network People Strategy

People Strategy Alignment



People Strategy

PwC Korea places the highest priority on attracting and retaining outstanding talent. The Human Capital(HC) team is responsible for recruitment, career development, compensation and welfare, fostering a flexible working environment, and employee health and safety. To deliberate on firm-wide HR strategies and major issues, monthly People meetings are convened, with additional sessions arranged for urgent matters. During these meetings, HC Partners from each Line of Service(LoS) and the People & Growth team¹⁾ participate, making decisions based on feedback and discussion from each LoS.

In the realm of inclusion and diversity, we have appointed a dedicated Inclusion & Diversity(I&D) Leader to establish strategies aligned with PwC network policies and oversee performance tracking. Employee training and skill development are primarily managed by Samil PwC's Learning & Education(L&E) team and PwC Consulting's CIS(Consulting Internal Service). The Culture Change & Communication(CCC) team within People & Growth fosters a healthy, member-centric organizational culture and enhances internal communications.

1) Composed of HC, L&E, CCC

People

Culture and Welfare

Our Culture

PwC network presented a 'Focus on People' strategy to help individuals build relationships with the organization, grow, and engage. Samil PwC followed this approach in several stages. In FY22, we formed the CCC(Culture Change & Communication) team that reports directly to the CEO. This team set the direction for organizational change. In FY23, we expanded opportunities for employees to participate and share their views. We did this through S.meme activities, including CEO-employee meetings. In FY24, we fully launched our 'Working Methodology(WoW)' innovation. We established clear principles through WoW guides and workshops. We also ran an 'Eliminate Unnecessary Work' contest where employees suggested improvement ideas, and we put them into practice. We also used CEO Connect as a basis for Leaders and members to share views directly and specify working methods. WoW found its place throughout the firm as each team carried it out and provided feedback. We moved beyond simply managing systems to creating a sustainable organizational culture based on employee empowerment and teamwork.

Transforming Our Culture and Communication

Samil PwC conducted a comprehensive assessment of our organizational culture and set priority focus areas based on its results. We analyzed global trends, PwC network examples, and our internal data. This analysis identified three core challenges: strengthening leadership capabilities, creating a culture focused on respect and growth, and improving internal communication. These challenges drive each team to work closely together to develop specific action plans. We include employee input throughout the entire process, from planning to execution, communication, and evaluation. This approach ensures that change occurs through voluntary employee participation rather than through top-down directives. We manage employee performance using performance indicators. We regularly assess our organizational culture through tools such as GPS(Global People Survey), multi-source feedback, and Pulse Survey. We use these results to improve our organizational culture strategy, creating a continuous improvement cycle. Samil PwC aims to create an environment where employees are respected and can grow while increasing engagement across the firm through transparent and active communication.

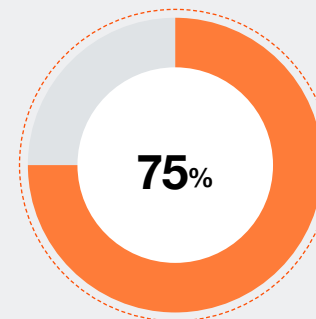
Organizational Culture Transformation and Communication Activities

Global People Survey We analyze employee satisfaction through GPS(Global People Survey), an organizational satisfaction survey conducted for all PwC network employees. We use this analysis as a foundation for transforming our culture. The GPS results conducted in FY25 showed that PwC Korea's organizational satisfaction(People Engagement Index Score) increased by 2%p compared to FY24, reaching 75%. The Intent to Stay indicator also increased by 2%p compared to FY24, reaching 76%.

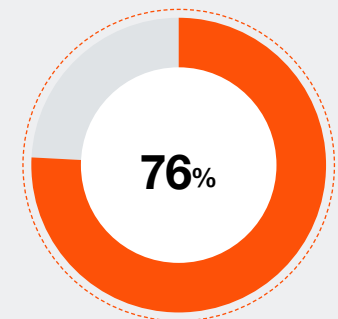
■ GPS Index Category

People Engagement Index	Pride in the firm, the level of participation, commitment and overall job satisfaction
Intent to Stay Index	Estimated turnover, employee retention and intent to stay
Inclusion & Diversity Index	I&D(Inclusion & Diversity) Leadership, Inclusivity, sense of belonging
Purpose, Values & Behaviours Index	Interpersonal relations, Ethical decisions, Quality assessment, Reward
Quality Behaviors Index	Leadership in quality management, Coaching and feedback, Work ethics

FY25 People Engagement Index¹⁾
(PwC Korea)



FY25 Intent to Stay¹⁾
(PwC Korea)



1) Includes only Samil PwC and PwC Consulting

People

S-with Samil PwC introduced and manages the S-with system, which allows employees to exchange text messages and gifts to create a culture of expressing gratitude and encouragement among employees. Samil PwC provides all employees with a set budget annually, and employees exchange mobile gift certificates to express gratitude to each other.

CEO's Award PwC Korea presents CEO's Awards to teams and employees who pioneered creative and new work areas or exemplified Samil PwC Values, serving as role models for others. In FY25, the following awards were given to employees in recognition of contributing to transforming organizational culture and firm development: Samil PwC Best Smart Team(1 team), Best Project Team(23 teams, 102 people), Best People(17 people), PwC Consulting Best Partner(4 people), Best Team(14 teams, 106 people), and Best People(15 people).

Wellbeing & Recharge Samil PwC runs the Wellbeing & Recharge program every year to support our employees' physical, mental, and social wellbeing. This program gives employees opportunities to rest and recharge while building a stronger sense of belonging across the company. In FY25, we offered several key services. We brought mental health counseling directly to employees to help manage stress and emotional challenges. We provided financial planning seminars to help employees prepare for their future. We organized walking campaigns where employee steps were converted to charitable donations. We also held tree-planting volunteer events. We ran over 50 different activity classes and Global Networking sessions that bring together our Korean and international employees. These programs help us build a more energetic and healthy workplace culture.

Labor relations

PwC Korea fosters mutual understanding and cooperation between employees and management to benefit both parties. Our goal is to improve employee welfare and help the firm grow. Samil PwC runs the Samil Happy Council, where employees and management meet to discuss workplace issues. The council has 9 employee representatives and 9 management representatives. We choose employee representatives through direct voting by secret ballot. The council meets every quarter to discuss employee concerns, performance reviews, compensation, health programs, working conditions, training, and major personnel decisions. We also have a Grievance Committee that listens to employee concerns and responds within 10 days. PwC Consulting has its own employee council with 4 employee representatives and 4 management representatives from different business divisions. This council discusses human resource policies, benefits, and other workplace related issues. All our entities(Samil PwC, PwC Consulting, and Samil Tax Corporation) offer flexible work arrangements. These include flexible hours and remote work options. We set up these arrangements through written agreements with employee representatives.

Benefits and Welfare Policies and Systems

Flexible Work Environment PwC Korea provides employees with an optimal work environment using multiple work arrangements. We apply selective working hours and standard working hours according to the Labor Standards Act to create an environment where employees can focus on work more efficiently. We also manage a work-from-home program to support employees' work-life balance and improve job satisfaction. We manage shared offices to provide a more efficient and convenient workplace. We also carry out flexible work options including Reduced Working Hours, Reduced Working Days, and Flex-time Working Program to prevent career interruptions and ensure individual work-life balance.

People

Work-Life Balance Support Programs PwC Korea supports employees in maintaining work-life balance by offering maternity and family-friendly programs. We provide customized support programs based on life stages, including pregnancy, childbirth, and childcare, with Childcare Leave available equally to both female and male employees. We also strictly manage our policies in accordance with local laws and internal regulations to ensure that employees who take temporary leave or use Reduced Working Hours for pregnancy, childbirth, childcare, or family care do not face any disadvantages.

■ Work-Life Balance Initiatives

Childcare leave	Up to 1 year of childcare leave for pregnant employees and employees with children 8 years old or younger or in elementary school grade 2 or below
Shortened Working Hours During Pregnancy Period	Pregnant employees can work 2 hours less per day from the start of pregnancy through 12 weeks, and from 32 weeks until delivery
Shortened Working Hours During Childcare Period	Employees with children age 12 or under or in 6th grade or below can work 1-5 hours less per day if they have worked for at least 6 months
Reduced Work Hours	2-5 hours daily reduced working hours for reasons such as family care, health care, and academic commitment
Part-time(Reduced Days)	Reduced working hours of 10-30 hours per week on specific weekdays for reasons such as family care, health care, and academic commitment
Seasonal Reduced Working Program	Offer voluntary leave during off-peak seasons
Flex-time Working Program	Choose work hours from: ① 8:00 AM-5:00 PM, ② 8:30 AM-5:30 PM, ③ 9:30 AM-6:30 PM, ④ 10:00 AM-7:00 PM

Flexible Annual Leave Samil PwC manages bridge holidays by designating weekdays before or after public holidays or specific days as annual leave to encourage a flexible vacation culture and help all employees have sufficient refresh time. Worker representatives and management representatives within the Samil Happy Council discuss appropriate numbers and dates of bridge holidays for each Business Division annually. According to the decisions made, we designated and managed 8 bridge holiday days in FY25. PwC Consulting gives employees bridge holidays by making the weekdays between holidays into vacation days, allowing for longer breaks to recharge.

Samil Daycare Center We opened the first in-house daycare center among Korean accounting firms to reduce childcare burdens for employees with young children and create a work environment where they can focus fully on their work. Samil Daycare Center is run by a professional childcare company. In FY25, it provided quality childcare services to 35 children of Samil PwC and PwC Consulting employees, ensuring work-life balance.



Satisfaction Survey on
Samil Daycare Center(FY2024)

4.84 / 5

S-Bridge We run S-Bridge, an in-house cafe that serves as a workplace for people with disabilities. The cafe provides free beverages and snacks to Samil PwC employees and creates a space for rest and communication. We introduce seasonal summer and winter menus so employees can enjoy the cafe in a variety of ways. We also run snack vending machines that allow employees to purchase lunch boxes, salads, and other items at reasonable prices.

In-house Clubs PwC Korea actively supports in-house clubs to encourage recreational activities and self-development for our employees, building camaraderie. As of FY25, we have 12 active in-house clubs in areas such as soccer, choir, and volunteer work. Approximately 1,500 employees participate in activities that match their personal interests and aptitudes. This creates a vibrant organizational culture.

Vitamin Points Samil PwC offers a flexible benefits program designed to meet employees' diverse needs and enhance their quality of life. All employees receive Vitamin Points, which they can use to access benefits tailored to their personal preferences across self-development, health management, family support, and cultural leisure activities.

Housing Loan Support PwC Korea has established partnerships with banks to facilitate a 'Housing Loan Support Service' to enhance the convenience of housing loan consultations and loan procedures for our employees. We provide preferential interest rates for employees seeking housing loans and offer personalized consultations through employee-dedicated hotlines and on-site services.

People

Inclusion and Diversity

I&D Strategy

PwC Korea's vision is to be a leader in inclusion and diversity for our employees, clients, and stakeholders. To achieve this, we have established PwC Korea's Inclusion & Diversity(I&D) strategy in alignment with PwC network's I&D strategy, The Next Era for PwC, People Strategy, and Evolved PwC Professional(ePP)¹⁾. Our I&D strategy is built around three priorities: leadership commitment with accountability and transparency, embedding Inclusion First across all systems, and developing leaders who encourage inclusive culture at every level. Our approach is guided by five core principles that serve as our operating standards. In line with this strategy and these principles, PwC Korea sets I&D KPIs across focus areas and regularly monitors and reports progress, integrating into key HR processes. We also collaborate closely with HC, CCC, and L&E teams to embed inclusion and diversity throughout all aspects of our business operations.

■ 5 Principles of I&D Strategy

01	Holistic Approach	Strengthen cross-group collaboration by working closely with HR(HC), Culture Change & Communication, and L&E(Learning & Education)
02	Leadership Commitment	Establish 'Tone at the Top' by prioritizing strong leadership accountability in top management
03	Embed I&D in Everything We Do	Build I&D into all firm processes, from recruitment and onboarding to daily operations
04	Network Connectivity	Learn from global I&D experts and adapt their guidance and best practices to fit Korea's local context
05	Awareness	Strengthen both awareness and execution by improving understanding of I&D fundamentals and business needs, and turning the knowledge into action

1) The behaviors we expect from our people to live PwC's core values

■ FY25 Actions by Focus Areas

Inclusivity	- Enhance I&D awareness by introducing Inclusive Culture learning modules - Strengthen interaction and sense of belonging with employees from overseas by regularly running Global Networking Class
Including people with disabilities	- Create better work environments and expand job opportunities based on skills by hiring people with severe disabilities and developing new roles for them - President's Award for Excellent Employer of People with Disabilities
Gender Inclusive Policy	- Enhance communication with female and pregnant staff at CEO Connect town halls - Support female employees in building sustainable careers by offering flexible work counselors and adjusting works for pregnant employees

I&D Performance Monitoring

All PwC firms monitor Network Leadership I&D KPIs established by the PwC I&D Committee. PwC Korea tracks six common I&D indicators applied across PwC network, and one additional indicator tailored to the Korean business environment. PwC Korea's Territory Senior Partner(TSP) sets medium- to long-term targets(such as FY26 and FY30 targets), regularly reviews progress, and reports on achievements. We also monitor performance data trends annually and incorporate them into key HR processes to strengthen accountability and transparency at the firm level.

People

I&D Initiatives

Employment of People with Disabilities Samil PwC is the first accounting firm in Korea to establish and run Samil Sharing Happiness, a specialized workplace for people with disabilities. Employees with developmental disabilities work as baristas at the In-house Cafe(S-Bridge), providing free beverages and snacks to employees, and as janitors in the “Clean Office” program, managing office maintenance. The In-house Cafe(S-Bridge) has introduced a QR ordering system to enhance work convenience for employees with disabilities. In FY25, we hired 8 new employees with severe disabilities for Partner office maintenance, bringing the total number of employees with disabilities to 56.



PwC Consulting also creates quality jobs for people with disabilities. Employees with developmental disabilities work as office janitors and couriers, providing office cleaning services and delivering internal and external documents. They stay engaged in the community through meaningful work in a stable environment. In FY25, we hired 7 new employees with severe disabilities, bringing the total number of employees with developmental disabilities to 19. We are developing new job roles for people with severe disabilities. Samil PwC and PwC Consulting strive to create an optimal workplace through regular interviews and customized job placements.

Day of Persons with Disabilities Event PwC Korea holds an annual Day of Persons with Disabilities event(April 20) to show respect for employees with disabilities and enhance their sense of belonging. During the event, employees write messages of appreciation for their colleagues with disabilities who work at the In-house Cafe(S-Bridge) and bakery(S-Bakery), sharing these messages on bulletin boards. Hundreds of messages were collected, creating a culture of mutual respect and encouragement. PwC Korea plans to make this an annual tradition so all members can reflect on and practice the values of diversity and inclusion each year.

President's Award for Excellent Employer of People with Disabilities



PwC Korea has created an inclusive work environment by providing stable and respectful jobs to approximately 60 employees with disabilities who work at the In-house Cafe(S-Bridge) and bakery(S-Bakery). These efforts earned us the 2025 President's Award for Excellent Employer of People with Disabilities, demonstrating that PwC Korea's inclusion and diversity values are being put into practice. PwC Korea will continue to expand our stable employment model for people with disabilities and strengthen a culture where all members are respected and can grow together.

People

Female Recruitment PwC Korea is a leader in recruiting and developing female talent to ensure gender diversity among our employees. As of FY25, female employees comprised 37.7% of our workforce, while female partners represented 11.3%¹⁾, both demonstrating consistent annual growth. PwC Korea will continue to strengthen gender balance and inclusive culture across the firm.

Career Development for Female Employees PwC Korea is committed to supporting the career development and growth of female employees. At CEO Connect town hall meetings, we directly listen to the voices of pregnant employees and female staff, strengthening family-friendly policies and inclusive programs. We provide dedicated counselors to pregnant employees via our flexible work counselor program to support them during pregnancy. We have also introduced a flexible work program for pregnant employees, considering their health, childbirth preparation, and childcare responsibilities to coordinate projects and roles. This approach maintains individual expertise and enables sustainable career progression rather than simply reducing workload. We also introduced the Care Vitamin System, which provides monthly additional Vitamin Points²⁾ to pregnant employees to support the health of both mother and child.

Mom's Lounge PwC Korea offers a dedicated rest area called Mom's Lounge to support female employees during pregnancy and help them transition back to work after childbirth. The lounge provides nursing and comfort items, including warming blankets, breast pumps, foot massagers, and parenting books for employees to use as needed. We regularly clean and disinfect all items to ensure a safe and comfortable space.

Global Networking Class Samil PwC and Samil Tax Corporation organized Global Networking Class to help foreign employees connect with their colleagues and feel more at home. The program included Korean cooking classes, evening walks along Seoul's Fortress Walls, and traditional folk painting workshops. In FY25, a total of 75 Korean and foreign employees took part. These activities show PwC Korea's commitment to building an inclusive culture where our global team can work together and understand each other better.

Learning Modules for Inclusive Culture Samil PwC has introduced Inclusive Culture learning modules in our mandatory training curriculum to embed I&D values across the firm. The learning modules consist of "Trusted Leadership: Fostering Psychological Safety," "Work Together: Inclusive Meetings," and "Allyship in Action" training, focusing on creating psychologically safe environments, conducting inclusive meetings, and practicing supportive colleague behaviors. PwC Korea has been gradually introducing these modules since FY24 to enhance members' I&D awareness.

1) Includes Samil PwC and PwC Consulting

2) Monthly benefit points given to employees

People

Talent Acquisition and Retention

Talent Acquisition Strategy

The type of talent PwC Korea values is professionals who work collaboratively based on trust and generate distinctive outcomes through relentless exploration and learning. This aligns with PwC's core values of Bold, Collaborate, and Optimistic, forming the basis for sustainable innovation.

■ PwC Professional

Trusted Leadership

Communication, care and respect

Distinctive Outcomes

An inquisitive and studious attitude

Efforts to Secure Outstanding Talent Samil PwC has required all interviewers to complete interviewer training since 2019 to recruit outstanding talent. The training includes both classroom learning and hands-on practice with mock interviews. In FY25, 66 interviewers completed the training to strengthen their recruitment expertise.

Samil PwC evaluates candidates' digital and AI skills throughout our selection process to find talent ready for the digital age. We offer flexible recruitment by allowing candidates to apply to multiple teams either separately or concurrently. This approach helps us match talent to specific needs of each team. We also run year-round recruitment programs to secure outstanding talent in a timely manner. We recruit professionals with expertise year-round and conduct open recruitment to attract required talent for each team.

Samil PwC uses blind interviews for some positions and has introduced AI video interviews that assess soft skills upfront to ensure fair recruitment. We provide evaluation guides to help interviewers make objective assessments and train them on how to conduct fair interviews.

Interns PwC Korea actively recruits interns to build a strong talent pipeline and give job seekers work experience opportunities. In FY25, Samil PwC hired 109 winter interns and expanded our year-round intern program to hire 201 interns in total. We are also expanding opportunities for interns to transition into full-time positions to secure talent that fits our job descriptions.

'Korea's Best Workplace' for 2 Consecutive Years

Samil PwC became the first accounting firm to be selected as "Korea's Best Workplace" for two consecutive years in 2024, receiving recognition for both quality job creation and workplace innovation. In terms of quality job creation, Samil PwC's employment rate of young people (ages 15-34) reached 73.2%, significantly exceeding the general average of 28.1%, and contributed to job creation with an 8% increase in employment compared to the previous year. Notably, we are practicing social inclusion by employing 57 individuals with developmental disabilities through our certified standard workplace for people with disabilities, "Samil Sharing Happiness."

For workplace innovation, we enhanced employee productivity and satisfaction when we established a fair hiring culture, restructured performance-based compensation systems, implemented diverse flexible work arrangements including remote work and flexible working hours, and digitally transforming work processes. We also strengthened welfare systems when we held CEO meetings for employees going through pregnancy and provided "Care Vitamin" support during pregnancy, contributing to work-life balance and improved employee welfare. These efforts led to Samil PwC receiving the Prime Minister's Commendation at the 2025 "Government Award for Excellence in Job Creation" hosted by the Ministry of Employment and Labor, officially recognizing our employment stability and workplace innovation efforts. Samil PwC will continue to play a leading role in the industry as we pursue sustainable job creation and workplace improvement.



People

Career Development

Global Talent PwC Korea runs programs to help employees develop a global mindset. In FY25, we sent 35 key employees to work at PwC offices in 12 countries, including the United States and China. They work with local experts to help Korean companies expand globally. We also bring in specialists from PwC offices around the world. This strengthens our identity as a global expert group. PwC network offers training programs that help our partners develop global skills.



Number of PwC employees on overseas secondment in FY25

35

Number of inbound secondees working at PwC Korea in FY25

8

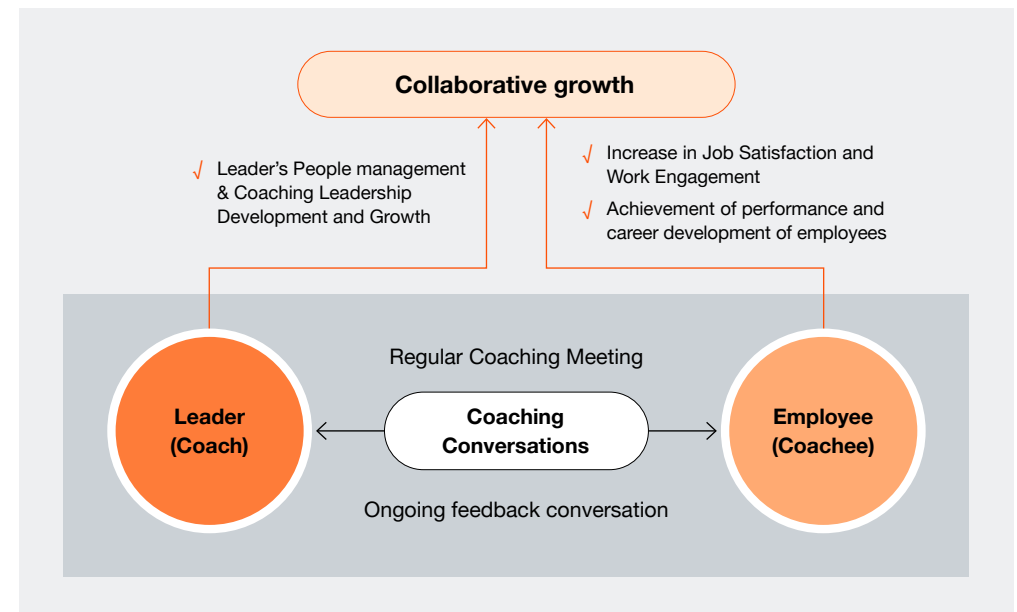
Inter-team transfers Samil PwC provides employees opportunities to transfer to another team twice a year to support employee career development and enhance organizational dynamics. In FY25, 119 employees pursued career transitions under this system. We also have a job posting system that actively supports employees in building capabilities across different service lines.

Samil Coaching Center Samil PwC works to build a culture that discovers each person's potential and supports their growth through mutual trust and support. Samil Coaching Center makes coaching part of our everyday work processes. Team Leaders act as coaches and meet regularly with their team members to provide feedback and support career development at every stage of their careers.

We train our Partners and Project Managers (PMs) in coaching skills on a regular basis. In FY25, we held Day-to-day Coaching & Feedback training for PMs. A total of 71 people took part, which helped strengthen our employees' coaching abilities. We also tested two new programs: 1-on-1 'Coaching One' sessions for new employees and Linkership Coaching for PMs. These programs give people coaching support that fits their career stage.

Our systematic approach to developing coaches has created a positive cycle. Internal coaches now practice coaching skills and share them across the firm. As a result, we were recognized by the Korea Coach Association as an "Outstanding Employer in Developing Coaching Culture." We plan to create structured coaching training programs for different positions to help employees build leadership skills at each stage of their careers.

■ Samil Coaching Model



People

Performance Evaluation and Compensation

Fair Evaluation and Compensation PwC Korea does not discriminate in hiring, performance reviews, or pay based on gender, race, nationality, age, background, or physical conditions. Our evaluation and pay systems fairly reflect employee effort and performance. We also follow our maternity protection policy for female employees in all HR processes. PwC Korea promotes employees at least once a year. Samil PwC promotes Senior Associates and below monthly, Managers twice a year, and Senior Managers and above once a year. PwC Consulting promotes employees once a year. We choose people for promotion by objectively reviewing their work performance and job skills. We are strengthening how performance reviews connect to pay so that top performers can be better rewarded.

PwC Korea sends firm-wide emails about annual contract procedures. Each year, employees meet with their Team Leaders to discuss their pay level and structure.

Career Round Table(CRT) PwC Korea uses a Career Round Table(CRT) process to help employees grow in their careers and ensure fair, transparent evaluations and promotions. In CRT meetings, we review employee performance, conduct skills assessments, and gather feedback. These meetings focus on three main areas: how well people perform their jobs, what skills they have, and what feedback they have received. We facilitate these meetings as fairly and openly as possible.

Compensation	• Evaluate performance based on current year results and achievements • Identify each employee’s strengths and discuss opportunities to build their skills
Capacity	• Evaluate promotion candidates from all positions, including general staff, administrative staff, and partners based on their skills and abilities • Review feedback from Project Managers and Project Leaders who have worked closely with the person being evaluated • Make objective evaluations by using clear skill matrices for each division and job level
Peer group feedback	• Conduct feedback-focused evaluations conducted for the purpose of developing our employees • Provide upward feedback to Senior Manager level and above • Complement the limitations of one-way performance evaluations

Long-term Service Incentive PwC Korea runs an awards program for long-term employees to recognize those who serve as role models through their dedicated work. We hold award ceremonies every April 1 on our founding anniversary. In FY25, we gave awards and incentives to 121 employees with 10 years of service, 34 employees with 20 years of service, and 11 employees with 30 years of service. This motivates employees and helps our firm grow.

People

Strengthening Professional Expertise

Skills Development Initiatives

At Samil PwC, the L&E(Learning & Education) team, which oversees firm-wide employee training, leads the planning and delivery of training programs, and at PwC Consulting, CIS(Consulting Internal Service) leads this function. We have established and administer minimum training requirements and a mandatory course completion policy appropriate to employees' job characteristics under our Continuing Professional Development Policy. Both Samil PwC and PwC Consulting have training partners who are responsible for annual training plans, complying with training rules, monitoring training programs, reviewing and improving program quality, and managing trainers. We share our annual training plans and results with each firm's Executive Committee. We also report training outcomes to the CEO and business line leaders when required.

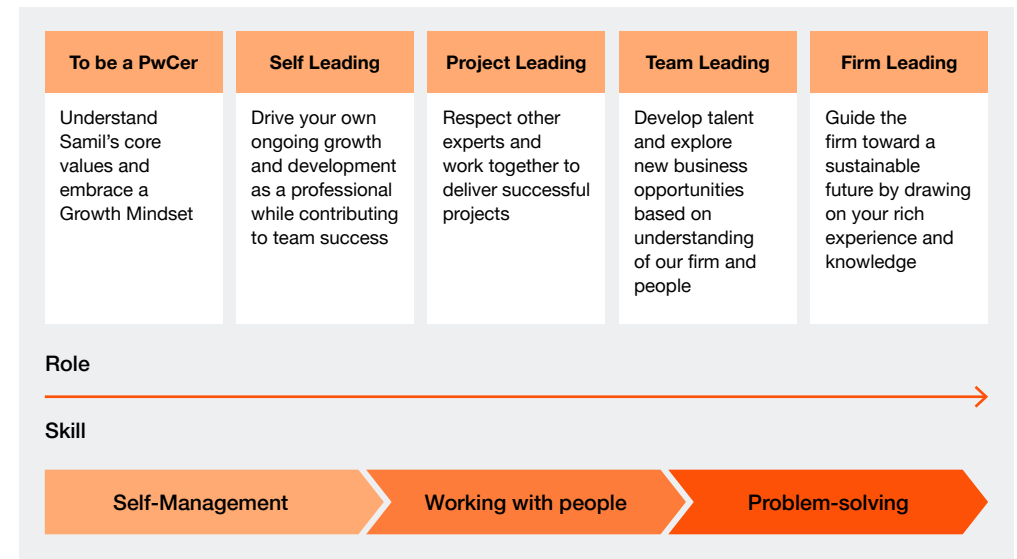
Skills Development Strategy

Samil PwC follows the value "Build trust in society and solve important problems" and runs training programs to develop professionals with true leadership skills. We want our people to have technical expertise, business acumen, global experience, and relationship skills. Training programs are offered for new hires, promoted employees, and during on-boarding. We break down the skills needed for each job level and create customized training programs. Employees are encouraged to take charge of their own learning, and we regularly survey employees about key training programs to keep improving them.

In FY25, we focused on strengthening ethics and compliance, improving communication and digital skills. We put significant resources into preventing fraud and internal control activities. At the same time, we expanded training programs to improve effective communication skills and digital capabilities within our firm. We also run industry-specific workshops and internal seminars to help industry specialists better understand their sectors.

PwC Consulting runs Breakfast & Learn sessions, competency training for new hires and newly promoted employees, and on-boarding programs to strengthen the job skills that consultants need.

■ PwC Korea Skills Development Roadmap



Skills Development Policy and Performance Management

Samil PwC and PwC Consulting clearly define employee training requirements in each firm's regulations. We set minimum training requirements and mandatory courses based on the nature of each person's work. We systematically track each employee's training history using our training system and closely monitor compliance with internal and external training rules. We regularly report monitoring results to managing partners in each division. Samil PwC makes several types of training as mandatory: basic competency training for auditors, professional ethics training, legally required training, and training required by the Certified Public Accountant Act. We aim for 100% completion rates for these training programs. In particular, for audit employees, we focus on three specific targets: 100% adherence to PwC Network training guidelines, no missed mandatory training, and no missed required training for registered CPAs.

People

Skills Development Programs

Customized Skills Development Programs Samil PwC offers customized training programs to employees engaged in audit work based on their positions and offers extra training when needed to build practical skills. For employees engaged in other types of projects, we provide training on specific work methods and best practices to help them become better experts. For executives, we strengthen their leadership skills by offering more external training opportunities, global development programs, leadership training for managing teams.

We also use AI-based learning platforms to create personalized training programs for each employee's career path. This helps all our people develop specialized skills and stay ahead in a fast-changing business world.

Industry-Specific Expertise Training PwC Korea runs industry-specific training focused on sector workshops to respond to changing industry environments. We conduct customized workshops for each sector team, reflecting industry characteristics and strengthening practical understanding.

ESG Training PwC Korea facilitates Net Zero training to help employees build knowledge and experience in climate change response. This course is designed to help participants understand key concepts of net zero and sustainability management and learn practical exercises they can apply to their work. In the future, we plan to make this mandatory training for all employees so that the entire firm can recognize our shared responsibility and role in achieving Net Zero.

Self-development and Leadership PwC Korea manages self-development training programs to strengthen employee skills. These programs focus not only on job training but also on helping employees gain professional insights. In FY25, we provided self-development opportunities to 88 Senior Managers and Directors and 129 Managers at Samil PwC. We support self-development training for Project Managers who receive excellent performance evaluations. Our training for newly promoted employees has evolved from the previous New Partner seminars. Starting in FY25, we expanded this to leadership training for all promoted employees, not just new partners.

On-Boarding for New Hires We run On-Boarding training to help new employees adapt to the firm and their roles. The training delivers required competency training, networking with senior colleagues, and opportunities to build teamwork, and it helps new employees increase their sense of belonging and settle themselves into the firm.

People

Health and Safety

Health and Safety Policy

PwC Korea prepares for unexpected disasters to keep our employees healthy and safe. We share our emergency response plans with all staff. We follow the Occupational Safety and Health Act and the Serious Accidents Punishment Act. We have created health and safety policies and Health and Safety Management Regulations to identify and manage potential risks early. Our health and safety policy makes it clear that we are responsible for following safety laws and creating a safe workplace for our firm, employees, and stakeholders. Each year, we create Health and Safety Management Plans for each firm, which are then approved by the Executive Committee. We regularly assess risks and monitor our safety systems to keep improving them.

■ PwC Korea Health and Safety Policy

Health and Safety Regulations	FY25 Health and Safety Management Plan
• Health and safety management team and its role • Health and safety training • Onsite management • Industrial accidents • Investigation and response • Risk assessment	• Workplace Harassment(Sexual Harassment) • Overwork and work-related stress • Office fire • Safety Accidents from Typhoons and Snowstorm • Food Poisoning

Health-Safety Guide

PwC Korea maintains a firm-wide response plan to address disasters such as typhoons, fires, and pandemic outbreaks. This approach prevents work disruptions and ensures employee safety. We provide a health and safety website that contains emergency procedures and emergency contact information. When disasters occur, we promptly communicate with employees via text messages, Office Memos, and emails to mitigate potential risks.

■ Health-Safety Guide

Disaster Response System	• Natural disasters · social disasters · Pandemic Response Plan - Potential disaster scenarios, employee guidelines, and emergency contact details
Health and Safety Management	• Health and Safety management plans by each firm • Safe Driving Guidelines

Health-Safety Risk Management

PwC Korea maintains a risk assessment system to ensure a safe work environment for employees. We create annual risk assessment plans and conduct evaluations regularly in accordance with relevant laws and internal regulations. We document the results and corrective actions. PwC Korea complies with the Occupational Safety and Health Act and the Serious Accidents Punishment Act by managing health and safety risks regularly and establishing a proactive safety culture.

PwC Korea also manages employee health risks from overwork and work-related stress by monitoring overtime, late night work, and holiday hours using our Time Report system, which records each employee's working hours. HC regularly checks for employees with excessive working hours and advises team leaders to adjust workloads when required.

People

Health and Safety

Health Support Services

Counseling Service Samil PwC and PwC Consulting have an in-house counseling center called Mind Care Center to help employees manage stress and support their psychological well-being and recovery. We provide Happy Mint counseling, which offers comprehensive support for employees with psychological, sleep, and financial concerns.



Counseling Service(Mind Care Center + Happy Mint)
Monthly average number of counselling service provided

123

Medical Expenses PwC Korea helps employees stay healthy by covering regular health check-ups. When employees get sick or injured, our group insurance helps pay for medical costs. We also help pay hospital bills when employees need to stay in the hospital for health reasons, within reasonable limits. We cover the cost of essential vaccinations, such as seasonal flu shots and hepatitis A and B vaccines, as recommended by the Korea Disease Control and Prevention Agency. This approach helps maintain employee health and prevent illness.



Total Recovery Assistance Amount
(Samil PwC)

KRW 61 million

Healthy Work Environment PwC Korea works to improve our workplace to boost employee productivity and satisfaction and create a healthy work environment. We provide ergonomically designed chairs and install adjustable motion desks when remodeling workstations. These desks allow employees to freely change their height and angle. This helps employees work in comfortable positions and reduces physical fatigue.

Health and Safety Training

PwC Korea delivers comprehensive training to employees and secondees on health and safety legislation, including the Serious Accidents Punishment Act, alongside emergency response procedures for disaster situations. Additional training modules cover essential safety topics such as overwork and stress prevention, fire safety protocols and emergency contacts, and protocols during pandemic to ensure employee health and safety protection. Regular health and safety training remains compulsory, with PwC Korea attaining 100% completion rates across all employees in FY25.

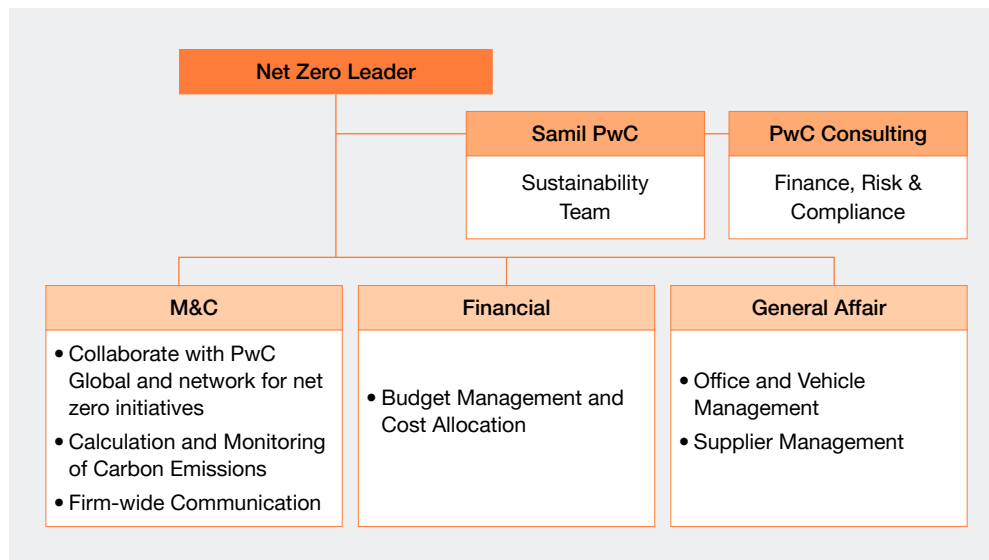
Planet

Climate Change Response

Governance

Net Zero Initiatives PwC Korea has a net zero Task Force Team(TFT) to help us reach our net zero targets. The team includes a net zero leader, partner representatives from Samil PwC and PwC Consulting, and staff from key teams. The net zero leader manages our roadmap and makes sure we follow through on our plans. Partners from each firm review our strategy, with support from our Sustainability Team and Finance, Risk & Compliance groups. The TFT meets at least 6 times a year to check our carbon emissions and see how well we are reducing them. They also review our action plans and roadmaps for reaching net zero. Our environmental management plans and progress tracking, including net zero work, are reviewed and approved by our Executive Committee and net zero leader. PwC network tracks Corporate Sustainability(CS) performance from all member firms around the world. PwC Korea checks that our ESG data such as energy use and greenhouse gas emissions is accurate using our own verification process.

■ Composition of Net Zero TFT



Strategy

Net Zero Roadmap We have established a scope-by-scope emissions reduction roadmap to achieve our net zero target, and we actively carry out specific reduction initiatives based on this plan. We set targets to reduce Scope 1 and Scope 2 emissions by 50 percent and Scope 3(employee business travel) emissions by 50 percent by 2030 compared with 2019 levels, and the Science Based Targets initiative(SBTi) officially approved these targets. Following our net zero plan, we achieved RE100 starting in FY22 by switching all our electricity to renewable energy. We are driving firm-wide changes to reach net zero by rolling out reduction projects in phases and helping employees understand the importance of climate action. We also keep working on carbon offset projects to reduce the environmental impact of our business activities.

■ Net Zero Strategy and Actions

Decarbonization Levers	Office energy transition and reduction	Procurement of renewable energy
		Lighting and HVAC System Energy Efficiency
	Low-Carbon Mobility	Electric vehicles
	Sustainable Procurement	Minimizing emissions related to business travel
		Increase low-carbon raw materials
Changing Employee Awareness	Raising awareness and sharing knowledge	Net Zero Newsletter and training
		Sharing information about carbon emissions of PwC Korea
	Participation and action	Save Energy campaigns
		Climate Action Volunteer Programs

Planet

PwC Korea is taking action to cut carbon emissions across our operations, including offices, business travel, and purchasing. We are working on specific projects such as switching to cleaner office energy, introducing eco-friendly vehicles, selectively choosing transportation, and increasing green product purchases. We develop new ways to reduce emissions and roll them out gradually to reach net zero

Office Energy Transition and Reduction PwC Korea joined the RE100 initiative in 2019 as part of the PwC network. Since FY22, we have been using Korea's Green Premium system to buy 100% of our office electricity from renewable energy sources. To use less energy overall, we have switched all our lighting to LED bulbs. Samil PwC has installed motion sensors to cut down on wasted energy use. We also adjust our air conditioning schedules and inverters to improve energy efficiency of the HVAC system.

Low-Carbon Mobility PwC Korea chooses rental car companies that joined K-EV100 first when we need vehicle suppliers to help switch our corporate cars to electric vehicles. We look at electric vehicle availability, maintenance options, and market trends to plan our transition better. We are switching to hybrid vehicles first based on what is available, and we plan to make all corporate cars electric by FY28. We have also set up more video conference systems and present carbon emissions for different types of transportation in our travel expense system to encourage people to choose low-carbon travel options for business trips. To cut emissions from flights, we plan to amend our policies to be stricter about when people can fly for overseas business travel.

Sustainable Procurement To reduce carbon emissions from our supply chain, PwC Korea is buying more materials(e.g., laptops and office supplies) from suppliers that have SBTi target certification. When we choose business partners, we use a checklist that considers ESG factors including the SBTi certification, and we pick suppliers with the best scores first.

Projects Supporting our Community PwC Korea purchases carbon offset credits annually to counterbalance residual emissions that cannot be eliminated by our own reduction efforts. In FY24, we acquired 12,000tCO₂e, and in FY25, we acquired 13,000tCO₂e from the LEAF Coalition¹⁾. These are premium credits generated from jurisdiction-based REDD+ programs. All credits qualify as Natural Climate Solutions validated by third-party independent verification, meeting the PwC network's minimum quality standards. PwC Korea employed a forward-purchase strategy for these credits, which may create discrepancies with actual scope 1, scope 2, and business travel scope 3 emissions. Our FY24 and FY25 credit purchases are currently progressing through the issuance procedure.

1) LEAF Coalition: A public-private partnership involving governments including the United States and United Kingdom, along with global enterprises, serving as a global platform that issues and trades jurisdictional REDD+ credits for conserving and restoring tropical forests in accordance with ART TREES standards.

■ FY25 Support Projects

Ghana Jurisdictional REDD+ Program

Ghana administers a national jurisdiction-based REDD+¹⁾ program targeting the restoration of forests severely depleted over long periods from logging, mining operations, infrastructure development, and cocoa agricultural expansion, while expanding carbon sinks. This initiative goes beyond mere forest restoration, incorporating sustainable land management for local communities and creating income-generating opportunities.

Vietnam Jurisdictional REDD+ Program

Since becoming Asia's inaugural REDD+ pilot nation, Vietnam has built institutional frameworks for forest preservation and restoration. Vietnam introduced forest law amendments, prohibitions on illegal logging and trading, and the PFES(Payment for Forest Environmental Services) scheme to counteract the dramatic decline in forest coverage from 43% to 29% during the late 20th century, achieving forest coverage recovery to more than 42%.

1) REDD+: An international mechanism that reduces greenhouse gas emissions by reducing deforestation and forest degradation, and enhancing forest conservation, sustainable management, and carbon sinks.

Planet

PwC Korea is working to change how employees think about climate issues as one of our main strategies for reaching net zero. We keep employees updated on the latest net zero developments and how our firm is performing, while offering programs for direct involvement and action. This helps make responding to climate change a normal part of their daily lives.

Raising Awareness and Sharing Knowledge PwC Korea runs a firm-wide campaign called ‘Zero Hour!’ to regularly update employees on why net zero matters and the latest climate change developments. Through this campaign, we have shared examples of how other PwC firms are switching to electric vehicles, updates on PwC Korea’s electricity use and our progress made on RE100, explanations of carbon offsetting, and examples of global projects.

PwC Korea also has a ‘Net Zero Dashboard’ on our internal website where employees can see our carbon emissions and how we are performing on our net zero targets. Going forward, we plan to break down carbon emissions by business line and division and report these details to leadership to get employees more involved in our reduction efforts.

Participation and Action Samil PwC holds ‘Energy Saving Week’ every year to help employees understand energy conservation better and get them to save more energy. In August 2024, for the 21st Energy Day, we increased air conditioning temperature by 2°C and switched off all office lights. Employees shared videos and photos showing how they save energy in their daily lives. With 68 people taking part, this campaign helped employees start practicing more sustainable habits.

Samil PwC also set up a net zero booth at our employee family event ‘Me, My Family & Samil’ to provoke employee interest in fighting climate change. Around 260 families joined in and tried net zero activities together.

Samil PwC also organized ‘Acorn Seed Planting’ volunteer work to help restore forests damaged by wildfires. 50 employees spent about 100 days growing seeds and then planted the young trees at Noeul Park to help restore the forest. Samil PwC keeps helping bring nature back to the city and protect the environment with ‘Samil Our Tree,’ a tree-planting volunteer program that builds on this work.

Risk Management

PwC Korea manages organization-wide risks, including climate-related risks, based on the global Enterprise Resource Management(ERM) system framework adopted by the PwC network. The PwC network collaborates with member firms worldwide to periodically review risks with significant potential impact, selecting 19 Key Network Risks(KNRs) annually and transparently disclosing them on the Global Annual Review. In this process, the PwC Global Board and Risk Committee examine member firm-specific risk portfolio and response plans, performing global-level oversight functions.

Following this global framework, PwC Korea conducts an annual Key Risk Self-Assessment. We comprehensively review the probability of risk occurrence and scope of impact to identify major risks and their priorities, establish response strategies accordingly, and report these to the CEO.

The Chief Risk Officer(CRO) reviews the climate change risks which are managed in an integrated manner within the existing ERP system framework. We monitor climate change risks alongside other business risks and support their alignment with our long-term strategy.

Planet

Metrics and Targets

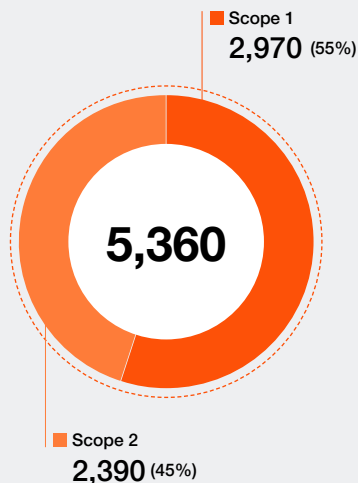
Scope 1, 2 Emissions While PwC Korea is not subject to Korea's domestic emissions trading system, we calculate and manage scope 1 and 2 emissions as part of our commitment to achieving net zero. Our emissions calculations apply measurement methodologies and input parameters consistent with domestic and international greenhouse gas accounting guidelines.

Scope 3 Emissions PwC Korea focuses on Category 6(business travel) as our primary scope 3 management area, calculating emissions based on information about travel distance and transportation method. We apply the same internal verification processes used for scope 1 and 2 emissions. Going forward, we will include category 1(purchased goods and services) and additional categories to strengthen scope 3 management across our entire value chain.

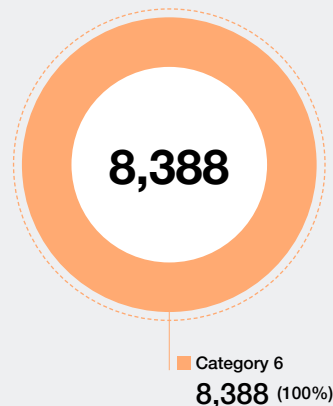
Net Zero Commitment PwC network declared its commitment to net zero in September 2020 to actively respond to climate change. We set targets to reduce scope 1 and 2 emissions by 50% and scope 3(employee business travel) emissions by 50% by 2030 compared to 2019 carbon emissions, and received official approval from the Science Based Targets initiative(SBTi). Going further, in January 2025, we established long-term targets to achieve a 90% absolute reduction in all scope 1, 2, and 3 emissions by 2050 compared to 2019 carbon emissions. This was also verified by SBTi, further solidifying PwC network's net zero roadmap. PwC Korea has also declared net zero targets as a responsible member of PwC network. PwC Korea will not stop at simply declaring net zero targets, but will faithfully carry out reduction efforts while transparently sharing progress with stakeholders.



Scope 1, 2 Emissions (tCO₂e)



Scope 3 Emissions (tCO₂e)

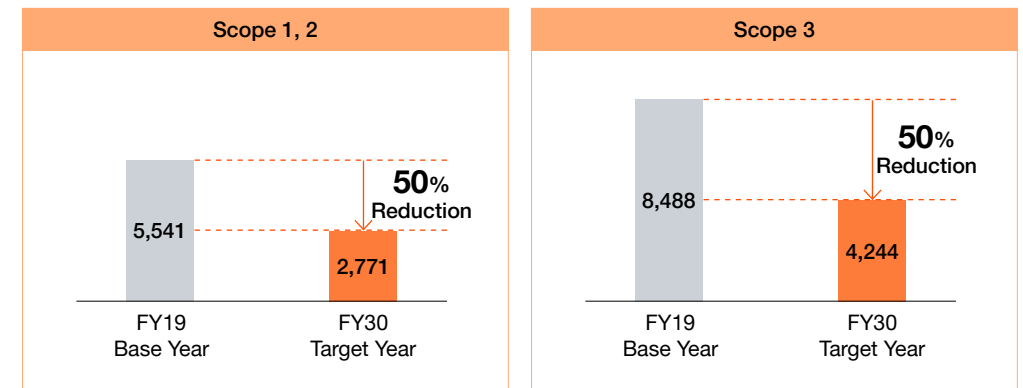


■ Our global commitment to net zero

- Reduce scope 1, 2 and 3 emissions by 50% each by FY30(compared to FY19)
- Convert 100% of electricity use to renewable energy(RE100)
- Offset remaining carbon emissions by supporting verified carbon absorption projects

■ Net Zero with 2030 goals

(Unit: tCO₂e)



Planet

Minimizing Environmental Impact

Environmental Management Policy

PwC Korea takes action on responsible environmental management as part of PwC network. PwC network works with member firms around the world to protect the environment and build social trust as one of our main goals. We create common standards based on our Corporate Sustainability(CS) strategy to help member firms manage their environmental impact. Following these guidelines and strategies, PwC Korea uses the following principles to minimize our environmental impact and track our environmental performance systematically.

- Take actions to achieve our global Net Zero targets
- Improve our environmental performance in our business operations
- Reduce resource consumption and improve efficiency
- Talk with stakeholders about environmental issues and help them understand better
- Think about environmental and social impacts when buying goods and services
- Manage environmental impacts, energy use, biodiversity, and waste in our buildings and facilities
- Assess and respond to environmental risks such as climate change, loss of natural resources, and disasters

Circular Economy

PwC Korea works on different resource recycling projects to minimize negative environmental impact from using resources and generating waste. This includes managing office waste systematically, using fewer disposable items, and reusing more electronic devices.

Office Waste Management PwC Korea has installed separate collection bins for recycling office waste. Confidential documents are collected in dedicated bins and 100% recycled by external waste management companies¹⁾. Since November 2022, we introduced an electronic authentication system for all contracts, including external audit contracts, to reduce paper use in the office. Through electronic authentication, we reduced copy paper use by approximately 2% in FY24 compared to FY23, and by approximately 10% in FY25 compared to FY24, maintaining a downward trend for three consecutive years.

1) Security waste disposal(headquarters building): 33.9 tons in 2022, 30.7 tons in 2023, 39.8 tons in 2024

Reduction of Disposable Items We replaced plastic cups and lids used in our in-house cafe with paper products and installed washers for reusable cups in newly opened office in 2024 to encourage their use. In the future, we plan to replace all disposable cups used in our in-house cafe and canteen with reusable cups.

PC Reuse We run a program to encourage the reuse of old personal computers(PCs) to reduce electronic waste. When replacing PCs that have reached the end of their useful life, employees can purchase the old PCs for personal reuse to extend their lifespan, and some PCs are repaired for continued use. In FY25, we sold 1,381 PCs to employees and repaired 500 PCs to use them as project equipment.

Waste Management Samil PwC calculates annual waste generation using two data sources: waste data based on our proportional share of total waste in leased buildings, and confidential waste data from our direct operations.¹⁾ We generated 51 tons of waste in 2022, 44 tons in 2023, and 57 tons in 2024 and no hazardous waste. We will use this baseline data to enhance our systematic waste management and reduction efforts.

1) At the headquarters building level

Community & Friends

Local Communities

Contributions

PwC Korea's community work is managed day-to-day by our M&C(Marketing & Communication) team and Samil Future Foundation, while leadership including the Executive Committee makes major decisions and monitors progress. For community activities run by Samil Future Foundation, a 9-member board manages and oversees all business planning and implementation, making key decisions about these programs.

Strategy

PwC Korea's community work focuses on helping more people take on meaningful roles in our economy and society. Samil Future Foundation, a nonprofit entity created to help PwC Korea fulfill its responsibilities to society and build strong, trusting relationships between our firms, our people, and local communities, also continues to invest in children and young people who will shape our society's future. We are expanding our support to help Korean nonprofit entities become more sustainable, using PwC Korea's professional knowledge and experience.

PwC Korea works with PwC network to help local communities tackle their specific challenges. We also run programs that build digital skills for the future, help communities become more resilient to climate change impacts, and create fairer access to opportunities. Since 2018, we have helped more than 25.3 million people, NGOs, social enterprises, and small businesses. PwC network also tracks community work results(Community Data) from member firms around the world, including PwC Korea, as part of our Corporate Sustainability(CS) performance and reports this annually in our Global Annual Review. Key measures for community work include the number of beneficiaries and our donation activities. PwC Korea also shares its progress in this Sustainability Report.

Support for Children and Adolescents

Education Support We sponsor gifted and talented students who show great potential in arts, sports, and mathematics to help them become leaders in Korea. We also give scholarships to young North Korean refugees who want to study but struggle academically because they missed school for long periods while settling in Korea. We provide scholarships to children and adolescents from multicultural families to encourage their studies and help them learn independently. For students at vocational schools, we help them obtain certifications and participate in overseas learning programs so that they can study their field more deeply. We have taught children economics for 17 years to help young people understand how markets work. We also donate books to facilities for children and adolescents across the country.

Number of gifted and talented adolescents(in the fields of arts, sports, and pure sciences) who are sponsored

19

Number of young refugees from North Korea with excellent academic performance who are sponsored

22

Number of children and adolescents in multicultural families given sponsorships

228

Number of students given scholarships to vocational schools

12

Accumulated number of children who were provided with economic education

442

Accumulated number of children and adolescents who received book donation

263

Facility Support We help children and teens who live in facilities that are easily overlooked by the welfare system. Specifically, we support child and youth facilities in Yongsan-gu by providing cultural and arts education and vacation camps. These initiatives help children find emotional stability, build confidence, and grow. We also provide support for children and young adults in Group Homes2), foster care institutions for young adults from North Korea, and alternative education institutions for young immigrants from multicultural families. These efforts ensure they have sufficient educational opportunities in a stable environment, and to continue to independently live a healthy life in the future.



Number of people in Yongsan-gu Regional Children's Center and Multicultural Kindergarten who are supported

230

Number of people in 'Group Home' who are supported(support for attainment of employment certification, basic learning academic expenses)

57

Number of people in foster care institution for North Korean Children and Adolescents (Samjeong School) who are supported

32

Number of people in alternative education institutions for young immigrants from multicultural families who are supported

35

Community & Friends

Contributions to the Local Communities

Support for Emergency Living Conditions We help improve the quality of life for children and youth living in poor educational and living conditions. We supported renovation projects for ‘Haeoreumville,’ a mother-child facility in Yongsan-gu, and ‘Shine Study Room,’ a local children’s center, helping create more comfortable living space. To support physical development in growing children, we provided lunch boxes for children at risk of malnutrition in Dongjak-gu and donated 10 tons of rice to ‘Group Homes’ nationwide. We also continue to provide ongoing medical expense support for low-income children who need treatment.

	Number of beneficiaries receiving support for improvement of emergency living conditions	Number of children at risk of malnutrition who received lunchbox	Amount of rice contributed to national Group Home	Number of beneficiaries of medical expense support for child patient
	53	40	10 tons	15

Volunteering and Donations

Corporate Volunteer Activities(Yongsan Dragons) PwC Korea has been part of Yongsan Dragons since 2018, a volunteer group made up of private companies, local government, and schools that focuses on community service in the Yongsan area. As a member, we work to help the local community grow.

Letters to Youth	“Early Christmas Santa Expedition” for Children's Facilities in Yongsan-gu
Volunteers write handwritten replies to letters from young people about their struggles in life	Volunteer for 7 consecutive years wrapping and delivering Christmas gifts to children and adolescents in Yongsan

Hands-Up Project We run the ‘Hands-Up Project’ where employees volunteer to help the community and give back. In the first half of the year, all employees can participate. In the second half, we focus on new KICPA hires to help them build community spirit and understand our social responsibilities.

■ Second half of 2024 – Employee volunteers

Sharing bread	• Bake bread for children, young people, and vulnerable families in Yongsan-gu
Dog Care	• Clean kennels and care for abandoned dogs
Sharing Kimchi	• Make 800kg of kimchi and deliver 200kg to 80 low-income households
Sharing briquettes	• Deliver 1,800 briquettes to 6 low-income households in Yongsan-gu

■ First half of 2025 – Newly hired KICPA volunteering

Samil Our Tree	• Plant acorn trees at Noeul Park, a former landfill site
Basic Necessities Care Package Assembly	• Pack 100 boxes of basic necessities and write messages for children at risk of going without meals
Braille and Tactile Picture Book Project for Children with Visual Impairments	• Produce 34 braille picture books with tactile elements for blind students
Dog Care	• Take abandoned dogs for walks and help abandoned dogs and cats socialize through play
Cat Care	• Clean shelters and provide hygiene care and social activities for stray cats

Samil Voluntary Community Service Club PwC Korea employees participate in volunteer activities to help the local community by joining Samil Voluntary Community Service Club, which was established in 2005. In FY25, we conducted Kimchi sharing volunteer activity and Briquettes sharing volunteer activity to show warm neighborly love to low-income households and households with disabled people.
Sharing Kimchi – Provided 1,060kg to 110 households with disabled people
Sharing briquettes – Provided 7,050 briquettes to 34 low-income households

Donation Campaign: Samil, Walk together! PwC Korea organized a donation campaign with voluntary employee participation. We challenged our employees to walk 200 million steps together in one month. If they reached the target, we would donate 50 million won to charity. In FY25, 789 employees took part and exceeded the target. We used the money to pay for one year of after school workbooks for 15 young people in Group Homes.

Support for Disaster Relief PwC Korea donated a total of 150 million won through the National Disaster Relief Association to help restore areas in Gyeongbuk, Gyeongnam, and Ulsan that were designated as special disaster zones in March 2025. In July 2025, we also donated 200 million won to the National Disaster Relief Association for recovery from flood damage. The funds will be used for emergency relief for disaster victims and to support their recovery and rehabilitation.

Community & Friends

Nonprofit Organizations(NPO)

NPO Services Team

In 2016, Samil PwC became the first Korean accounting firm to establish a support center for nonprofit organizations and public service entities, helping them grow transparently and sustainably. What started as a one-person team has grown steadily based on our expertise, becoming a specialized team of 7 accounting and tax experts by June 2025. In 2024, we expanded and renamed it the NPO Services Team to provide integrated services designed specifically for nonprofit organizations. The NPO Services Team responds to changes in the regulatory environment, such as new accounting standards for public service entities and stricter tax requirements. We offer practical services including accounting and tax advice, help with reporting and disclosures, and reviews of the internal control system. We also share knowledge and collect feedback from industry, government, and academic groups by publishing books and running training sessions and seminars. Today, the NPO Services Team works with more than 80 nonprofit clients who trust us. After 9 years of steady growth, we will continue working to make Korean nonprofit and public service entities more transparent in their financial reporting, more stable in their management, and strengthen social trust.

■ Sharing Expert Knowledge with Nonprofit Organizations

Publication of Books and Academic Papers for Nonprofit Organizations

- <A Study on Improvement Measures for Management and Oversight on the Activation of Public Service Corporations> (April 2022)
- <Accounting and Tax Practice for Nonprofit Organizations> (December 2022)
- <How to ensure transparency of Public Service Entities> (October 2021)
- <Public Service Entity Accounting and Taxation> (August 2021)
- <Practical Explanation of Public Interest Entity Accounting Standards> (February 2020)

Hosting Training Sessions and Seminars on Nonprofit Organizations

- Provide professional training for approximately 400 National Tax Service officials responsible for public service entities annually since 2016
- Provide accounting and tax training, consulting, and incubating programs for nonprofit startups by memorandum of understanding(MOU) with Next Generation Foundation
- Host a seminar on 'New Alternatives for Strengthening Accounting Expertise of Public Service Entities' in April 2025, sharing with nonprofit organizations accounting and tax information, outsourcing cases, revised tax laws and official interpretations, and introducing customized integrated management support services(ON STARS, Managed Service)

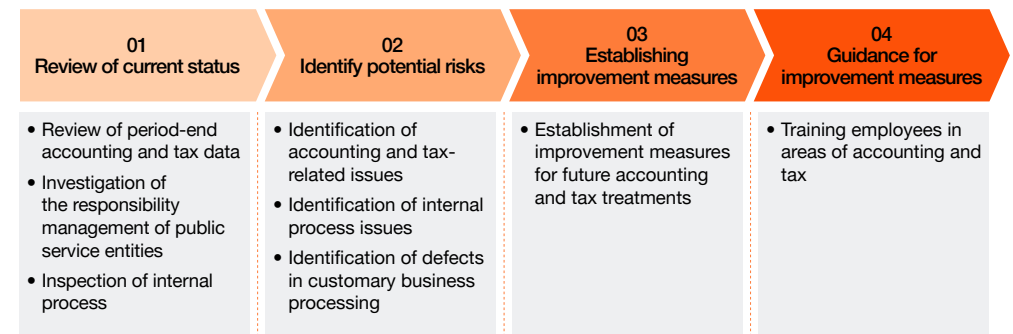
Professional Services for Nonprofit Organizations

Samil PwC launched Managed Service(MS) for nonprofit organizations starting from FY25. Based on our extensive practical experience and expertise with nonprofit organizations, we provide outsourced support for the entire accounting and tax process, introducing a proactive management system that goes beyond traditional reactive responses. This provides integrated support from bookkeeping and tax processing to period-end closing and assurance advisory, offering customized one-stop services based on the experience of Korea's only specialized nonprofit service team. Samil PwC also goes beyond accounting and tax services to support the stability and sustainability of nonprofit organizations with additional services including development of standard operating procedures, assessment of internal controls, and business advisory. Going forward, we aim to expand professional services that match the characteristics and needs of nonprofit organizations, contributing to helping public service entities secure social trust.

Transparent Reporting Service for Public Service Entities

Since 2021, our NPO Services Team and Samil Future Foundation have been helping public service entities improve in transparent reporting. We choose entities that genuinely want to be more transparent in their reporting but have difficulty making improvements on their own. We help them receive high-quality consulting from experts. In FY24, we selected 4 public service entities to carry out transparency improvement projects. We plan to pay more attention to people who work at public service entities and run projects that actually help make the whole industry more transparent. We are also planning to do more than just one-on-one consulting. We want to create training programs for a wide range of public service entities to advance their skills and improve transparency.

■ Consulting Process in Improving Transparency



Community & Friends

Supply Chain and Partnerships

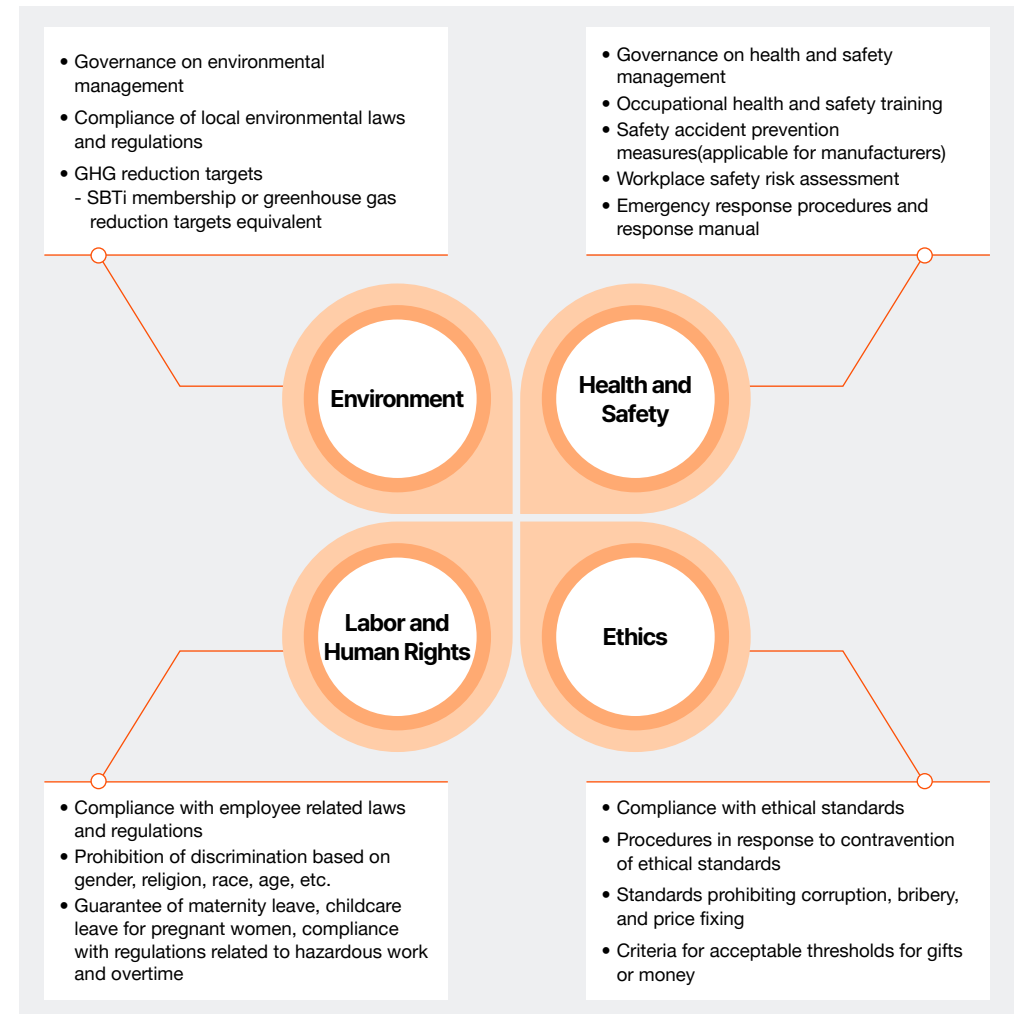
Responsible Management in Our Supply Chain

PwC Korea ensures that responsible management principles are followed throughout our supply chain. PwC network has created a Global Third-Party Code of Conduct that requires our business partners to comply with laws and key requirements for sustainable supply chains. This includes respecting human rights, providing safe working environments, protecting the nature, and safeguarding personal information and confidentiality. PwC Korea also sets minimum standards for integrity and behavior that we expect from third parties using our Third Party Code of Conduct. We aim to build partnerships with suppliers that go beyond simple transactions to create lasting value together. Our goal is to work with them to strengthen sustainable management practices in ethics, human rights, and environmental protection.

Sustainable Supply Chain Management

PwC Korea considers sustainability when choosing and contracting with suppliers to build a sustainable supply chain. When we select suppliers, we use a checklist to check ESG factors such as environment, safety and health, labor and human rights, and ethical standards. We give preference to suppliers with strong ESG performance by giving them extra points. We also assess the safety standards of relevant suppliers before signing contracts, reviewing their safety and health policies, management plans, and organizational structure. All suppliers must sign pledges promising to follow our Third Party Code of Conduct and safety and health requirements when we make contracts with them. We include these requirements in our standard contracts. PwC Korea trains our Procurement Team on sustainable supply chain management to help us better sustain our supply chain.

Supply Chain ESG Evaluation Checklist





2025 PwC Korea Sustainability Report

Appendix

UNGC Commitment

Samil PwC supports the 10 principles of the UN Global Compact(UNGC) covering human rights, labor, environment, and anti-corruption, and we actively build these into everything we do as a business. In 2025, we joined UNGC to strengthen our responsibilities and role as a global corporate citizen. Going forward, we aim to embed the 10 principles as core management values and grow into a trusted partner for the international community and stakeholders through practical implementation.

Category	The Ten Principles of the UN Global Compact	Key Activities	Page
Human Rights	Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights; and	• Responsible Supply Chain Practices • Human rights assessment checklist for vendor selection	p.34-36
	Principle 2. Make sure that they are not complicit in human rights abuses.		
Labor	Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	• Employee Council • Work adjustment system for pregnant employees • President's Award for Excellent Employer of People with Disabilities	p.42-43
	Principle 4. the elimination of all forms of forced and compulsory labor;		
	Principle 5. the effective abolition of child labor; and		
	Principle 6. the elimination of discrimination in respect of employment and occupation.		
Environment	Principle 7. Businesses should support a precautionary approach to environmental challenges;	• Achieving and maintaining RE100 • Electrification of corporate vehicles • Sustainable procurement	p.44-48
	Principle 8. undertake initiatives to promote greater environmental responsibility; and		
	Principle 9. encourage the development and diffusion of environmentally friendly technologies.		
Anti-Corruption	Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.	• Enactment of ethical conduct regulations • Monitoring ethics and compliance risks	p.22-23

Sustainability Data

Environmental Performance

Greenhouse Gas Emissions - PwC Korea¹⁾

Category	Unit	FY23	FY24	FY25
Total greenhouse gas emissions	tCO ₂ e	13,243	14,207	13,748
Scope 1 emissions	tCO ₂ e	3,480	2,986	2,970
Scope 2 emissions	tCO ₂ e	2,375	2,408	2,390
Scope 3 emissions Business Travel(Category 6)	tCO ₂ e	7,388	8,813	8,388
Emissions intensity Emissions intensity(scope 1, 2)	tCO ₂ e/ KRW100 million	0.4	0.4	0.3
Emissions intensity(scope 3)	tCO ₂ e/ KRW100 million	0.5	0.6	0.5

Energy Consumption - PwC Korea¹⁾

Category	Unit	FY23	FY24	FY25
Direct Energy Consumption Gasoline	ℓ	1,523,908	1,469,049	1,473,042
Direct Energy Consumption Diesel	ℓ	6,452	4,382	2,548
Indirect Energy Consumption Electricity	kWh	4,653,870	4,736,822	4,588,297
Indirect Energy Consumption Gas	GJ	3,895	4,769	3,472
Percentage of renewable energy consumed Green premium	%	100	100	100

1) PwC Korea(Samil PwC, PwC Consulting, Samil Future foundation, PwC Customs Services Corporation, Samil Tax Corporation)

ESG-related Training – Samil PwC

Category	Unit	FY23	FY24	FY25
Completion rate	%	90	65	34

ESG-related Training – PwC Consulting

Category	Unit	FY23	FY24	FY25
Completion rate	%	16	27	11

Social Performance

Employee Data – PwC Korea¹⁾

Category		Unit	FY23	FY24	FY25
Total		Number	3,979	4,100	4,263
Gender	Male	Number	2,480	2,533	2,580
	Female	Number	1,499	1,567	1,683
	Percentage of male	%	62	62	61
	Percentage of female	%	38	38	39
Contract	Full-time	Number	3,928	4,033	4,177
	Fixed-term	Number	51	67	86
Age	Under 30	Number	1,362	1,236	1,263
	30 ~ 50	Number	2,418	2,637	2,744
	Over 50	Number	199	227	256
Qualification	CPA	Number	2,905	2,991	3,073
	Other(Non CPA)	Number	1,074	1,109	1,190

Employee Data – PwC Consulting¹⁾

Category		Unit	FY23	FY24	FY25
Total		Number	1,089	1,184	1,319
Gender	Male	Number	751	802	897
	Female	Number	338	382	422
	Percentage of male	%	69	67.7	68
	Percentage of female	%	31	32.3	32
Contract	Full-time	Number	1,064	1,157	1,291
	Fixed-term	Number	25	27	28
Age	Under 30	Number	205	222	237
	30 ~ 50	Number	808	870	969
	Over 50	Number	76	92	113

1) As of June 30 of current financial year

Sustainability Data

Diversity – Samil PwC

Category			Unit	FY23	FY24	FY25
Gender Diversity By grade	Partner	Male	Number	320	345	359
		Female	Number	39	44	49
		Percentage of male	%	89	89	88
		Percentage of female	%	11	11	12
		Percentage of new female partners	%	7	21	19
	Director	Male	Number	243	272	295
		Female	Number	95	103	117
		Percentage of male	%	72	73	72
		Percentage of female	%	28	27	28
	Manager ~ Senior Manager	Male	Number	635	696	763
		Female	Number	406	473	520
		Percentage of male	%	61	60	59
		Percentage of female	%	39	40	41
	Assistant-Associate ~ Senior Associate	Male	Number	1,258	1,195	1,136
		Female	Number	958	946	996
		Percentage of male	%	57	56	53
		Percentage of female	%	43	44	47
	Advisor ¹⁾	Male	Number	24	25	27
		Female	Number	1	1	1
		Percentage of male	%	96	96	96
		Percentage of female	%	4	4	4
Employees From overseas	Number of overseas employees		Number	63	69	73
	Percentage of overseas employees		%	2	2	2
Employees With disabilities	Number of employees with disabilities		Number	9	8	7
	Percentage of employees with disabilities		%	0.2	0.2	0.2
Gender pay gap ²⁾			%	60	59	58

1) RP(Retired Partner), Honorary Chairman, advisory members, former chairmen included

2) Female-to-male average compensation ratio

Diversity – PwC Consulting

Category			Unit	FY23	FY24	FY25
Gender Diversity By grade	Partner	Male	Number	68	82	89
		Female	Number	5	6	8
		Percentage of male	%	93	93	92
		Percentage of female	%	7	7	8
		Percentage of new female partners	%	8	0	11
	Director	Male	Number	130	131	140
		Female	Number	21	26	30
		Percentage of male	%	86	83	82
		Percentage of female	%	14	17	18
	Manager ~ Senior Manager	Male	Number	320	353	400
		Female	Number	108	117	142
		Percentage of male	%	75	75	74
		Percentage of female	%	25	25	26
	Assistant-Associate ~ Senior Associate	Male	Number	229	231	263
		Female	Number	204	233	242
		Percentage of male	%	53	50	52
		Percentage of female	%	47	50	48
	Advisor ¹⁾	Male	Number	4	5	5
		Female	Number	0	0	0
		Percentage of male	%	100	100	100
		Percentage of female	%	0	0	0
Employees From overseas	Number of overseas employees		Number	16	17	16
	Percentage of overseas employees		%	2	1	1
Employees With disabilities	Number of employees with disabilities		Number	4	4	4
	Percentage of employees with disabilities		%	0.4	0.3	0.3
Gender pay gap ²⁾			%	59	59	60

1) RP(Retired Partner) included

2) Female-to-male average compensation ratio

Sustainability Data

Non-employees – Samil PwC

Category		Unit	FY23	FY24	FY25
Gender	Male	Number	0	0	2
	Female	Number	0	0	1

Non-employees – PwC Consulting

Category		Unit	FY23	FY24	FY25
Gender	Male	Number	0	0	0
	Female	Number	0	0	0

Recruitment – Samil PwC

Category		Unit	FY23	FY24	FY25
Total		Number	632	450	516
Gender	Male	Number	366	244	271
	Female	Number	266	206	245
	Percentage of male	%	58	54	53
	Percentage of female	%	42	46	47

Recruitment – PwC Consulting

Category		Unit	FY23	FY24	FY25
Total		Number	246	226	291
Gender	Male	Number	154	144	190
	Female	Number	92	82	101
	Percentage of male	%	63	64	65
	Percentage of female	%	37	36	35

Employee turnover- Samil PwC

Category		Unit	FY23	FY24	FY25
Total number of turnover		Number	273	313	346
Number of voluntary turnover		Number	241	253	293
Percentage of voluntary turnover ¹⁾		%	6	6	7
Percentage of involuntary turnover ²⁾		%	0.8	2	1

Employee turnover – PwC Consulting

Category		Unit	FY23	FY24	FY25
Total number of turnover		Number	124	118	137
Number of voluntary turnover		Number	114	91	126
Percentage of voluntary turnover ¹⁾		%	11	8	10
Percentage of involuntary turnover ²⁾		%	0.9	2	0.8

1) Voluntary turnover includes employees who resign or whose contracts expire

2) We define involuntary turnover at Samil PwC as including termination, firm-recommended resignation, low performers, and employees under promotion deferral; at PwC Consulting, involuntary turnover includes termination, firm-recommended resignation, and low performers

Employee satisfaction – Samil PwC

Category		Unit	FY23	FY24	FY25
Global People Survey	People Engagement Index(PEI) ¹⁾	%	76	73	74

Employee satisfaction – PwC Consulting

Category		Unit	FY23	FY24	FY25
Global People Survey	People Engagement Index(PEI) ¹⁾	%	77	74	80

1) People Engagement Index is a measurement of employee satisfaction, including how proud employees feel about the firm, how engaged they are, their commitment level, and overall job satisfaction

Sustainability Data

Childcare – Samil PwC

Category		Unit	FY23	FY24	FY25
Number of employees who took childcare leave	Male	Number	8	6	18
	Female	Number	44	54	68
Number of employees who returned from childcare leave ¹⁾	Male	Number	6	9	15
	Female	Number	39	31	58
Number of employees retained 12+ months post-childcare leave	Male	Number	6	9	2
	Female	Number	39	31	7

Childcare – PwC Consulting

Category		Unit	FY23	FY24	FY25
Number of employees who took childcare leave	Male	Number	7	4	10
	Female	Number	10	13	18
Number of employees who returned from childcare leave ¹⁾	Male	Number	6	3	6
	Female	Number	6	11	16
Number of employees retained 12+ months post-childcare leave	Male	Number	6	3	0
	Female	Number	6	11	2

1) Employees who returned from childcare leave during the reporting period

Employee training – Samil PwC¹⁾

Category		Unit	FY23	FY24	FY25
Training Hours	Average training hour per person	Hour/number	89	93	86
	Total training hours	Hours	348,831	373,887	357,734
Training expenses	Personal development program costs	KRW million	713	677	748
Competency Development Training Completion Rate		%	96	96	96

Employee training – PwC Consulting¹⁾

Category		Unit	FY23	FY24	FY25
Training Hours	Average training hour per person	Hour/number	19	16	20
	Total training hours	Hours	21,605	19,814	28,282
Training expenses	Personal development program costs	KRW million	308	340	376
Competency Development Training Completion Rate		%	90	92	96

1) Calculated using training hours of all employees on payroll at fiscal year-end

Performance reviews – Samil PwC

Category	Unit	FY23	FY24	FY25
Percentage of employees receiving regular performance reviews ¹⁾	%	100	100	100

Performance reviews – PwC Consulting

Category	Unit	FY23	FY24	FY25
Percentage of employees receiving regular performance reviews ¹⁾	%	100	100	100

1) Percentage of employees eligible for regular performance reviews

Sustainability Data

Human rights – Samil PwC

Category	Unit	FY23	FY24	FY25
Training completion rate	%	100	100	100

Human rights – PwC Consulting

Category	Unit	FY23	FY24	FY25
Training completion rate	%	100	100	100

Health and safety – Samil PwC

Category	Unit	FY23	FY24	FY25
Number of work-related illness incidents ¹⁾	Number	0	4	0
Percentage of facilities performing safety risk assessments	%	100	100	100
Training completion rate	%	100	100	100

Health and safety – PwC Consulting

Category	Unit	FY23	FY24	FY25
Number of work-related illness incidents ¹⁾	Number	0	0	0
Percentage of facilities performing safety risk assessments	%	100	100	100
Training completion rate	%	100	100	100

1) Based on approved workers' compensation treatment cases

Labor relations – Samil PwC

Category	Unit	FY23	FY24	FY25
Percentage of employees covered under collective bargaining ¹⁾	%	97	98	98
Percentage of employees covered by Samil Happy Council	%	100	100	100

Labor relations – PwC Consulting

Category	Unit	FY23	FY24	FY25
Percentage of employees covered under collective bargaining ¹⁾	%	98	98	98
Percentage of employees covered by Samil Happy Council	%	100	100	100

1) Percentage of employees covered by flexible work arrangements

Sustainable supply chain - PwC Korea¹⁾

Category	Unit	FY23	FY24	FY25
Training completion rate ²⁾	%	-	100	100

1) We aggregated the figures based on the PwC Korea Territory(Samil PwC, Samil Future Foundation, PwC Consulting, PwC Customs Services Corporation, Samil Tax Corporation)

2) Procurement team

Contribution to local communities - PwC Korea¹⁾

Category	Unit	Unit	FY23	FY24	FY25
Donations	Cash	KRW million	1,381	1,535	1,532
	Non-cash	KRW million	13	9	9
Beneficiaries	Organizations	Number	80	41	30
	People ²⁾	Number	519	1,079	1,087

1) PwC Korea(Samil PwC, PwC Consulting, Samil Future Foundation, PwC Customs Services Corporation, Samil Tax Corporation)

2) We compiled these figures for PwC Korea's overall community contribution activities based on the Global CS (Corporate Sustainability) Reporting manual and excluded the number of beneficiaries from simple donation activities

Sustainability Data

Performance on Governance

Information security – Samil PwC

Category		Unit	FY23	FY24	FY25
Percentage of sites qualified for ISO/IEC 27001		%	100	100	100
Training completion rate		%	100	100	100
Data breaches	Number of data breaches	Number	0	0	0
	Percentage breaches related to Confidential Business Information(CBI ¹⁾), and Personal Identification Information(PII ²⁾)	%	0	0	0
	Number of clients affected by data breaches	Number	0	0	0
	Number of data breach-related complaints	Number	0	0	0

Information security – PwC Consulting

Category		Unit	FY23	FY24	FY25
Training completion rate		%	100	100	100
Data breaches	Number of data breaches	Number	0	0	0
	Percentage breaches related to Confidential Business Information(CBI ¹⁾), and Personal Identification Information(PII ²⁾)	%	0	0	0
	Number of clients affected by data breaches	Number	0	0	0
	Number of data breach-related complaints	Number	0	0	0

1) CBI, Confidential Business Information

2) PII, Personally Identifiable Information

Ethics – Samil PwC

Category	Unit	FY23	FY24	FY25
Anti-corruption training completion rate	%	100	100	100
Percentage of workplaces conducting internal ethics audit	%	100	100	100
Third-Party Code of Ethics Compliance Pledge Rate ¹⁾	%	100	100	100

Ethics – PwC Consulting

Category	Unit	FY23	FY24	FY25
Anti-corruption training completion rate	%	100	100	100
Percentage of workplaces conducting internal ethics audit	%	100	100	100
Third-Party Code of Ethics Compliance Pledge Rate ¹⁾	%	100	100	100

1) Excluding non-applicable contracts(e.g., contracts with related parties) and those subject to exception handling criteria

Oversight Board – Samil PwC

Category		Unit	FY23	FY24	FY25
Composition	Male	Number	8	7	6
	Female	Number	1	2	2
	Percentage of female	%	11	22	25

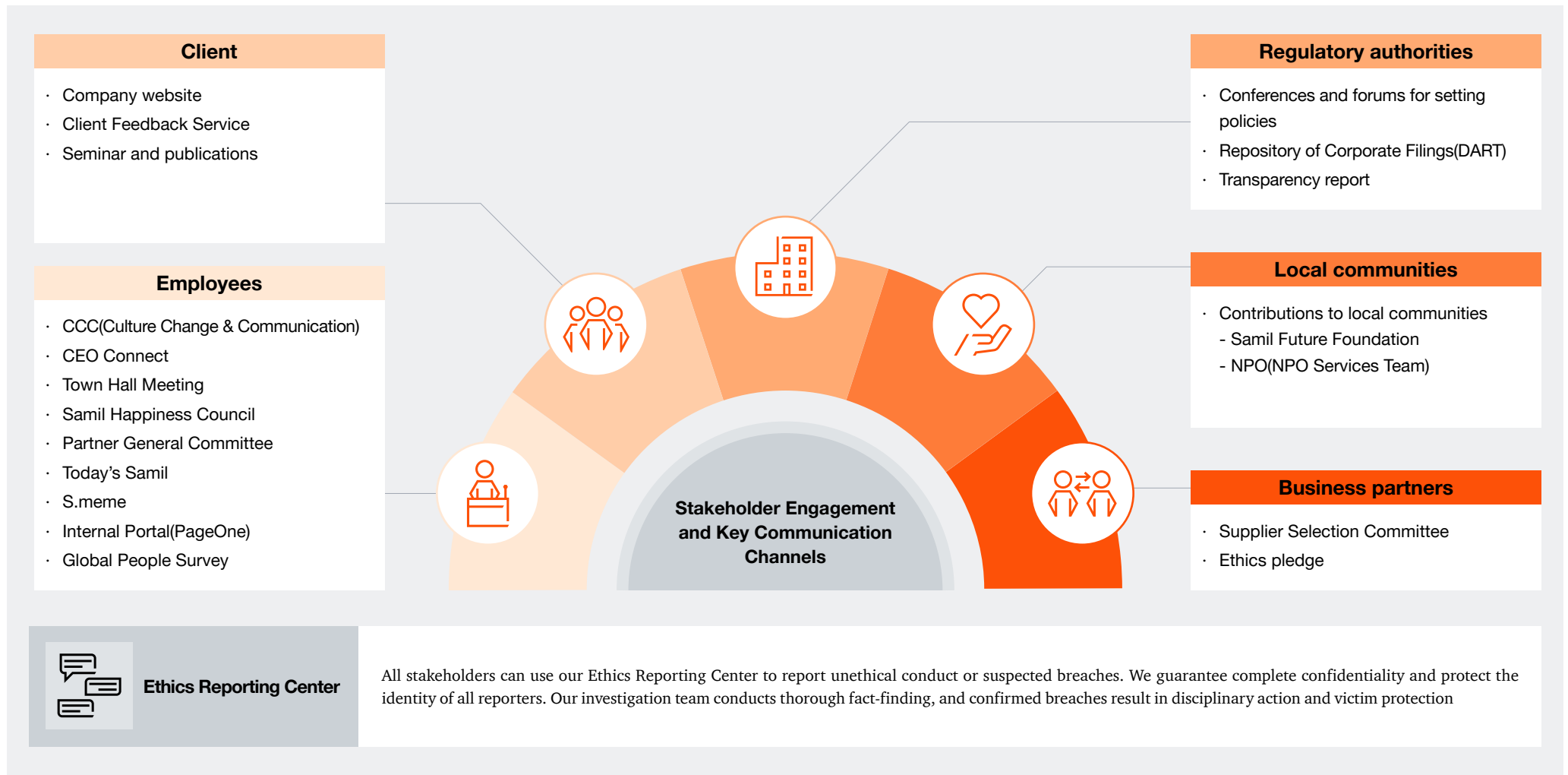
Certifications and Awards

Title	Dates
Korea's Best Workplace Award	2023.09 ~ 2027.09 ¹⁾
Korea's Outstanding Work-Life Balance Company	2024.12 ~ 2027.12
President's Award for Excellent Employer of People with Disabilities	2025.04
Prime Minister's Commendation for Merit in Job Creation	2025.09
ISO/IEC 27001	2005.09 ~ 2026.09

1) Selected consecutively for two years in 2023 and 2024

Stakeholder Engagement

PwC Korea defines its key stakeholder groups as employees, clients, regulatory authorities, local communities, and business partners, as these groups directly and indirectly influence and are influenced by our business activities and management decisions. To ensure transparent communication and expand active engagement with stakeholders, PwC Korea runs various communication channels.



Materiality Assessment

Our materiality assessment is a process that helps us identify the sustainability topics material to our business. We developed 28 sustainability topics from comprehensive internal and external analysis, refined these based on stakeholder views and interests, and we report on our actions and performance in these key areas in this sustainability report.

Materiality Assessment Process

STEP 1 Listing Sustainability Issues

Considering the internal and external conditions and industry characteristics surrounding PwC Korea, a total of 28 sustainability issues have been identified.

- Requirements of ESG Reporting and Initiatives(ESRS, GRI Standards, TCFD)



STEP 2 Materiality Assessment on Listed Issues

We evaluated 28 topics, considering stakeholder interest and business importance, to select 7 key topics. Employee surveys on these topics enabled us to assign materiality scores to each topic

- Peer group analysis
- Analysis of requirements of global initiatives and rating agencies(SASB, EcoVadis)
- Analysis of Internal Management Issues and Strategic Direction
- Media analysis



STEP 3 Selecting Material Issues

Based on our employee survey, we chose the 5 most material sustainability issues. PwC Korea wants to openly share our plans and actions on these key issues with stakeholders and improve our communication with them.

Materiality Assessment Result

Materiality Level: High: ■■■ Medium: ■■□ Low: ■□□



Talent Acquisition and Retention



People Development and Inclusivity



Ethics



Service Quality



Climate Change Response



Materiality Assessment

Response to Material Issues

Material Issue	Impact	Response	SDGs	Location
Talent Acquisition and Retention	- In an increasingly competitive environment, failing to secure excellent talent could lead to declining service quality and limited growth - Strengthening talent retention and management can increase client trust and establish a foundation for sustainable growth	- Hiring talented people throughout the year and training our interviewers to make sure we find the right candidates on a timely basis - Establishing firm-wide guidelines for how we work, making plans to put them into action, and evaluating how well they work	 	37-39
People Development and Inclusivity	- Lack of core competency development for digital transformation and regulatory changes could lead to missed market opportunities and weakened competitiveness - An inclusive organizational culture and competency enhancement can improve employee satisfaction and engagement, promoting innovation and productivity	- Direct communication with employees through CEO Connect to gather feedback on childcare matters - Introduction of the internal communication platform "Today's Samil" - Introduction of a skill platform where employees can choose "focus skills" and receive customized learning content		40-41
Ethics	- Breaches in ethics could lead to penalties from regulators, damage to our reputation, and loss of clients - By managing our business ethics, we can build trust with clients for the long term and achieve lasting success	- Running an Ethics Office staffed with professional employees - Assessing ethics and compliance risks, then establishing and reporting a Risk Assessment and Action Plan based on the results		22-23, 26
Service Quality	- Poor service quality can lead to loss of client trust, regulatory sanctions, and reduced business opportunities - Keeping our service quality high helps us stay competitive and build better relationships with clients, leading to better performance	- Proactively identify and address risks in each business division, and perform quality level management through a CRO-centered risk management structure - Streamline repetitive tasks through technology-based tools such as Connect, Halo, and Aura		26, 28-29
Climate Change Response	- Worsening extreme weather events caused by climate change may lead to service delivery disruptions, stricter regulations, and financial losses - Efforts to achieve goals such as RE100 and Net Zero can strengthen ESG leadership and create new growth opportunities by expanding climate response advisory services	- The Net Zero TFT reviews carbon emissions data and action plans - We implement energy reduction measures including LED lighting replacement and HVAC efficiency improvements - Our business travel expense reimbursement system now displays carbon emissions data	 	44-48

GRI Index

Statement of use PwC Korea has prepared the [2025 PwC Korea Sustainability Report] in accordance with GRI Standards, covering ESG performance for the period from July 1, 2024 to June 30, 2025.

GRI 1 used Foundation 2021

General Disclosures

Framework	Code	Disclosure	Location	Notes
General disclosures				
GRI 2: General disclosures	2-1	Organization details	p.5-9	
	2-2	Entities included in the organization's sustainability reporting	p.2	
	2-3	Reporting period, frequency and contact point	p.2	
	2-4	Restatements of information	-	NA
	2-5	External assurance	-	The Sustainability Platform Team has internally verified that this report was prepared in accordance with GRI guideline reporting principles
	2-6	Activities, value chain and other business relationships	p.5-9	
	2-7	Employees	p.5, 7, 55	
	2-8	Workers who are not employees	p.57	
	2-9	Governance structure and composition	p.19-21	
	2-10	Nomination and selection of the highest governance body	p.19-21	
	2-11	Chair of the highest governance body	p.19-21	
	2-12	Role of the highest governance body in overseeing the management of impacts	p.19-21	
	2-13	Delegation of responsibility for managing impacts	p.19-21	
	2-14	Role of the highest governance body in sustainability reporting	p.19-21	
	2-15	Conflict of interest	p.22	
	2-16	Communication of critical concerns	p.19, 21	
	2-17	Collective knowledge of the highest governance body	p.20	
	2-18	Evaluation of the performance of the highest governance body	-	Confidentiality constraints
	2-19	Remuneration policies	-	Confidentiality constraints
	2-20	Process to determine remuneration	-	Confidentiality constraints
	2-21	Annual total compensation ratio	-	Confidentiality constraints
	2-22	Statement on sustainable development strategy	p.3, 20	
	2-23	Policy commitments	p.47, 54	

Framework	Code	Disclosure	Location	Notes
General disclosures				
GRI 2: General disclosures	2-24	Embedding policy commitments	p.44-47	
	2-25	Processes to remediate negative impacts	p.23	
	2-26	Mechanisms for seeking advice and raising concerns	p.23, 61	
	2-27	Compliance with laws and regulations	-	Confidentiality constraints
	2-28	Membership associations	-	The Korea Auditor Federation, The Korean Institute of Certified Public Accountants, Management Accounting Association of Korea, Korea Research Society for Customs, International Fiscal Association Korea, Tax Law Association, The Korean Association for Government Accounting, Korean Society Of Tax Law, Korea Tax Research Forum, Korean Tax policy Association, Korea Accounting Information Association, Korean Association for Accounting and Policy, Korean Accounting Association, UNGC, etc.
	2-29	Approach to stakeholder engagement	p.61	
	2-30	Collective agreements	p.59	

GRI Index

Material Topics

Framework	Code	Disclosures	Locations	Notes
Material topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	p.62	
	3-2	List of material topics	p.62-63	
	3-3	Management of material topics	p.63	
Employment				
GRI 3: Material Topics 2021	3-3	Management of material topics	p.37-39, p.63	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p.57	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.31-33, p.38-39	
	401-3	Parental leave	p.58	
Training and education				
GRI 3: Material Topics 2021	3-3	Management of material topics	p.40-41	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	p.58	
	404-2	Programs for upgrading employee skills and transition assistance program	p.41	
	404-3	Percentage of employees receiving regular performance career development reviews	p.58	
Anti-corruption				
GRI 3: Material Topics 2021	3-3	Management of material topics	p.22-23	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	p.60	
	205-2	Communication and training about anti-corruption policies and procedures	p.60	
	205-3	Confirmed incidents of corruption and actions taken	-	No corruption-related legal violations in the past three years

Framework	Code	Disclosures	Locations	Notes
Service quality				
GRI 3: Material Topics 2021	3-3	Management of material topics	p.28-29	
Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	p.44-48	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	p.55	
	302-2	Energy consumption outside the organization	p.55	
	302-3	Energy intensity	-	Incomplete data
	302-4	Reduction of energy consumption	p.44-45	
GRI 305: Emissions 2016	305-1	Direct(scope 1) GHG emissions	p.47, 55	
	305-2	Energy indirect(scope 2) GHG emissions	p.47, 55	
	305-3	Other indirect(scope 3) GHG emissions	p.47, 55	
	305-4	GHG emissions intensity	p.55	
	305-5	Reduction of GHG emissions	p.44-45	
	305-6	Emissions of ozone-depleting substances	-	Not applicable
	305-7	Nox, Sox and other significant air emissions	-	Incomplete data

SASB Index

Statement of use PwC Korea discloses key sustainability information relevant to the Professional & Commercial Services sector using the SASB Index to enhance stakeholder understanding and improve the comparability of reported information.

SASB used Professional & Commercial Services Standard(SV-PS), Version 2023-12

Disclosure Topics & Metric

Framework	Code	Disclosures	Locations	Notes
Data Security	SV-PS- 230a.1	Description of approach to identifying and addressing data security risks	p.24-25	
	SV-PS- 230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	p.24	
	SV-PS- 230a.3	(1) Number of data breaches, (2) percentage involving customers' confidential business information(CBI) or personally identifiable information(PII), (3) number of customers affected	p.60	
Workforce Diversity & Engagement	SV-PS- 330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	p.56	
	SV-PS- 330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	p.57	
	SV-PS- 330a.3	Employee engagement	P.57	
Professional Integrity	SV-PS- 510a.1	Description of approach to ensuring professional integrity	p.22-23	
	SV-PS- 510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	-	No financial losses resulting from legal procedures related to professional integrity during the period.

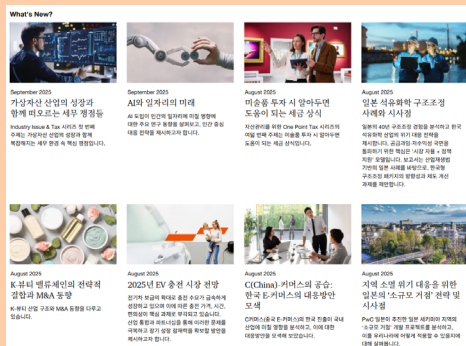
Active Metric

Code	Disclosures	Locations	Notes
SV-PS-000.A	Number of employee by: (1) full-time and part-time, (2) temporary, and (3) contract	p.55	

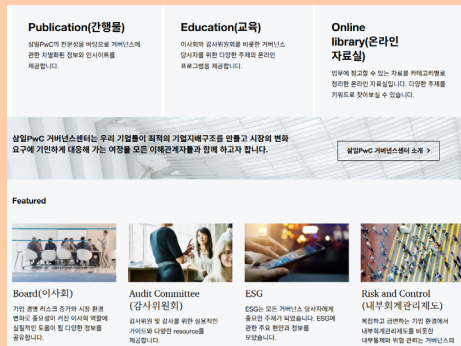
Thought Leadership

PwC Korea provides a wide range of services and insights for clients based on extensive practical experience and world-class expertise.

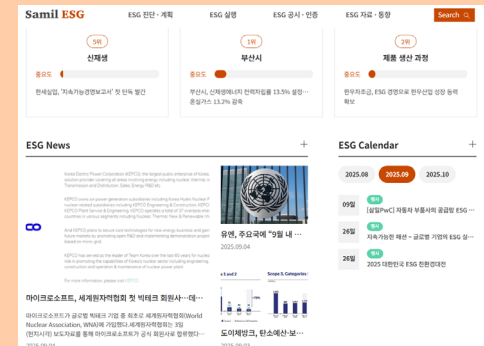
Samil PwC publishes reports on important topics to give helpful insights to clients and society. Through Samil Insight, we share what the Samil PwC Management Research Institute has learned over the years. Issue Brief gives timely reports on major current issues. We also write expert reports on different industries through Industry Focus and share important trends from PwC Global with Korean readers through Global Trends. Samil PwC helps clients understand the changing business world they face and prepare for the future.



Samil PwC runs a Governance Center to support corporate transparency and sustainable growth. We analyze the latest trends and key issues related to corporate governance, local and international regulations, market changes, and best practices. We share this information through newsletters, publications, online and offline training, and seminars. We provide practical insights and solutions to strengthen the roles of boards of directors and audit committees and improve communication with shareholders and other stakeholders. This helps companies establish sound governance structures and effectively respond to market demands.



Samil PwC runs the Samil ESG platform to help companies with sustainable management in a systematic way. Samil ESG provides comprehensive information on the latest trends, regulatory changes, and best practices across environmental, social, and governance areas. Companies can easily access the information they require for ESG reporting and evaluations, managing climate change risks, and creating sustainable business strategies. They can also develop practical action plans based on expert analysis and insights. Samil ESG has established itself as a platform that helps clients turn ESG challenges into growth opportunities and create sustainable value.





We unite
expertise and tech
so you can
outthink, outpace
and outperform

