

2019 Transparency Report
Deloitte Anjin LLC

September 2019

Audit & Assurance ●

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Deloitte Anjin Leadership Message

To our clients and stakeholders:

At Deloitte, we are committed and dedicated to the consistent execution of high-quality audit, professional excellence, and serving our clients, investors, and the capital markets with distinction. Through their actions, our professionals reaffirm every day that audit quality is deeply rooted in our culture and is intrinsic to all that we do. Audit quality is our foundation and our number one priority. We have implemented policies and procedures to foster a culture based on quality and integrity. Our people are committed to serving investors and the capital markets, and to building confidence in the independence audit process.

The independent audit is a central element of the financial reporting system put in place to protect investors and promote the effective functioning of the capital markets. Making sure audit quality keeps pace with emerging economic, business, financial and regulatory conditions, as well as advancements in technology, is crucial to continuously enhancing the overall strength and integrity of the financial reporting system. We are keenly aware of our obligation to deliver audit services that meet the challenges and complexities of the current environment and that comply with professional and regulatory standards. We are committed to doing more than simply meeting challenges and conforming to expectations. Our desire is to set the standard of excellence for the profession. In keeping with that objective, our commitment to audit quality is unequivocal.

We believe a key element of professional excellence is setting the right tone at the top. This tone begins with senior leadership and continues through to our engagement team leadership. Our focus on audit quality is evident in the direct involvement of leaders at all levels in audit quality activities and the consistent dissemination of quality-emphasising messages through various communication channels throughout our practice. Our philosophy calls for embedding professional excellence into our definition of what it takes to be an auditor and what it means to conduct an audit.

Our purpose is to make an impact that matters to our clients, our people and our society. We serve our clients by bringing innovative insights and helping them to solve complex challenges. Our shared values – lead the way, serve with integrity, take care of each other, foster inclusion and collaborate for measurable impact – guide the way we behave to make a positive, enduring impact.

In this report, we provide information on the principles, policies, standards and actions we have implemented in our audit practice. This report sets out the practices and processes that are currently employed by Deloitte Anjin LLC in accordance with the requirements of the European Union’s Regulation 537/2014 on specific requirements regarding statutory audit of public-interest entities.

This report is prepared on a voluntary basis without any regulatory requirements. We hope it will offer you a deeper understanding of our continued commitment to quality and our steadfast adherence to high ethical principles and professional standards.

Hong, Jong Sung
CEO
Deloitte Anjin LLC

Jhun, Yong Sok
Audit & Assurance Business Leader
Deloitte Anjin LLC



Deloitte network

Deloitte Anjin: Legal structure and Ownership

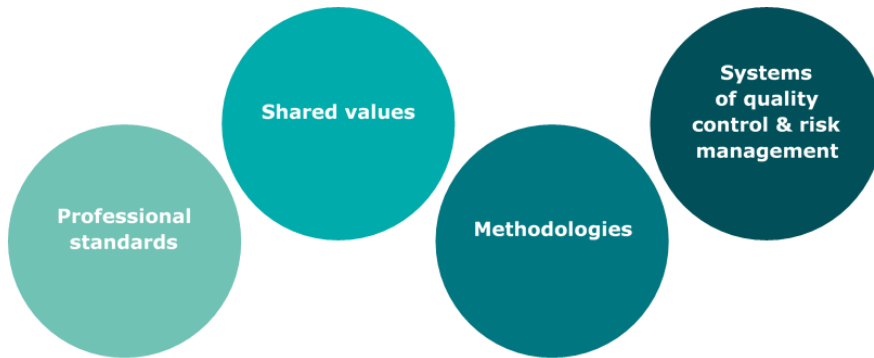
Deloitte Anjin LLC, established in February 1987 as Anjin Accounting Firm, formed a business partnership with Deloitte Touche Tohmatsu Limited (Deloitte Global) in July 2002 and subsequently merged with Hana Accounting Firm in January 2005, to become Deloitte Anjin LLC as it is known today.

Deloitte Anjin LLC is a member firm of Deloitte Global and is referred to throughout this report as “Deloitte Anjin”. Comprised of approximately 1,066 professionals (including 99 partners), Deloitte Anjin provides audit and assurance, risk advisory, tax and legal, financial advisory and related services to select clients.

Network description

The Deloitte network

The Deloitte network is a globally connected network of member firms and their affiliates operating in more than 150 countries and territories across the world. These separate and independent member firms operate under a common brand.



Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)

Deloitte Touche Tohmatsu Limited is a UK private company limited by guarantee. DTTL serves a coordinating role for its member firms and their affiliates by requiring adherence to policies and protocols with the objective of promoting a consistently high level of quality, professional conduct and service across the Deloitte network. DTTL does not provide professional services to clients, or direct, manage, control or own any interest in any member firm or any member firm’s affiliated entities.

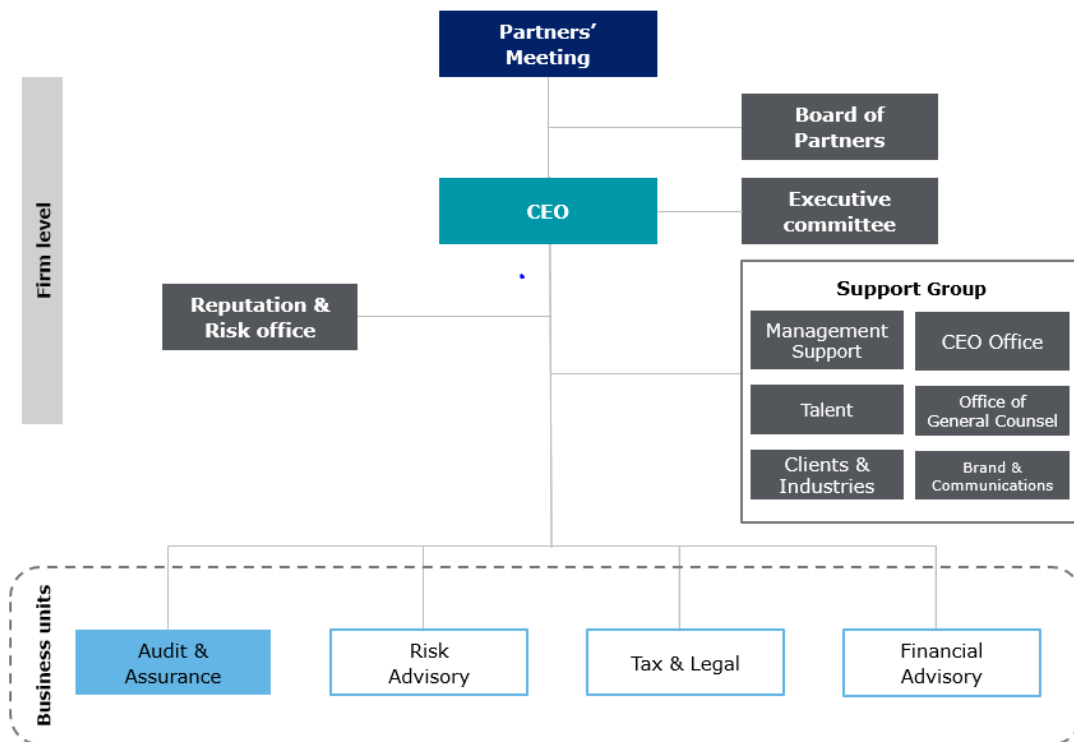
For more information about the Deloitte network, please see: [About Deloitte](#).



Deloitte Anjin: governance – leadership in action

Deloitte Anjin operates as a limited liability company established under Korean law, with registered office in One IFC, 10, Gukjegeumyung-ro, Youngdeungpo-gu, Seoul, 07326, Korea and registration number 61.

Organization chart of the firm



Partner's Meeting

Partner's Meeting, comprised of all partners of the firm, is the highest voting body in the operation of the firm and resolves important matters related to management, including decisions on the appointment and dismissal of the CEO and directors, and financial decisions.

Board of Partners

The Board of Partners is responsible for oversight of important matters concerning the operation and implementation of the firm's objectives, reviewing the corporate long-term strategy and managing risks related to key tasks, oversight of the CEO and the Executive committee, and protecting the rights of partners.

The following are the members of the Deloitte Anjin Board of Partners, as appointed by the greater than 50 percent supporting majority of the Partners' Meeting members:

Deloitte Anjin – Board of Partners

Kim, Jun Cheol – Chairman

Kim, Ki Hyeon – Audit & Assurance Partner

Kim, Chul Ho – Audit & Assurance Partner

Kim, Han Suk – Audit & Assurance Partner

Kim, Ji Hyun – Tax & Legal Partner

Lee, Suk Kyoo – Tax & Legal Partner

Kim, Jae Hwan – Financial Advisory Partner

Baek, In Kyoo – Financial Advisory Partner

Executive committee

Deloitte Anjin's Executive committee is responsible for the governance and oversight of the Audit & Assurance practice. Specific responsibilities include: approving audit and assurance business strategy, approving admission of partners and principals, approving the allocation of units and earnings to partners and principals, and approving the financial aspects of business plans.

The following are the members of the Deloitte Anjin Executive Committee who were appointed by the CEO:

Deloitte Anjin – Executive Committee

Hong, Jong Sung – CEO

Min, Hong Kee – CFO

Jhun, Yong Sok – Audit & Assurance Business Leader

Kwon, Jee Won – Tax Business Leader

Kil, Ki Wan – Financial Advisory Business Leader

Cho, Nam Jin – Risk Advisory Business Leader

Lee, Kil Woo - Risk & Reputation Leader

Oh, Sung Hoon – Clients & Industry Leader

Jhun, Yong Sok, Audit & Assurance Business Leader, and senior management develop and implement the strategy for the Audit & Assurance practice, including related policies and procedures. In all of their activities, Deloitte Anjin senior leaders are responsible for the overarching objective of audit quality, including compliance with applicable professional standards and regulatory requirements. Deloitte Anjin strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

Deloitte Anjin Audit & Assurance leaders participate in Deloitte network groups that set and monitor quality standards, and from which a number of audit quality initiatives emanate.

Our purpose and commitment: instilling trust and confidence

At Deloitte Anjin, our purpose is to make an impact that matters. For Audit & Assurance, this means a focus on delivering independent high quality audits and instilling confidence and trust in the capital markets through our reports. This requires us to continuously build capabilities to support the delivery of high quality audits and make leading contributions to shaping the future of the audit profession.





What Deloitte Audit & Assurance brings to capital markets

Audit & Assurance Transformation

Being a relevant profession of the future and a sustainable practice that evolves with the pace of change in technology and society is critical. Driving this goal is the Deloitte Audit & Assurance Transformation initiative, which is currently being developed and deployed across the Deloitte network, including Deloitte Thailand.

Audit & Assurance Transformation is an important shift across the network in the way Deloitte professionals work and includes:

Deloitte Way: standardization of audit processes supported by our global technology suite	Real-time audit quality monitoring
Enhanced talent model which includes learning, rewards and recognition, centers of excellence, and delivery centers	Agile deployment of tools and technologies to respond to changing environments

Deloitte Global leadership

The Global Audit & Assurance Leadership Team is led by Jean-Marc Mickeler, Global Managing Director Audit & Assurance. Global Audit & Assurance responsibilities include:

- Developing and driving Audit & Assurance strategy.
- Setting audit methodology standards and approving audit policy and methodology changes with the objective of enhancing audit quality across the Deloitte network.
- Driving key audit quality initiatives and policies across the Deloitte network.



Audit engagement acceptance and continuance

As a part of Transformation efforts, global initiatives are underway to foster a standard approach to audit engagement acceptance across the Deloitte network, resulting in consistent decisions and consideration of risk.

We exist because businesses and governments respect us, capital markets trust us, people want to work with us, and society benefits from the value we add.

Deloitte Anjin has detailed policies and procedures in place for accepting prospective clients and engagements and assessing engagement risk. These policies and procedures are designed with the objective that Deloitte Anjin only accepts engagements where it:

- Is able to perform the engagement and has the capabilities, including time and resources, to do so.
- Can comply with all relevant ethical requirements and professional standards, including independence and conflicts of interest assessments and considerations.
- Considered the integrity of the potential client’s management team.

Audit innovation¹

With The Deloitte Way, Deloitte is bringing innovation into the core of how we audit: with automation that improves routine tasks, analytics that yield a deeper and more insightful view into the data. As a result, clients get an experience that is less burdensome, with more transparency and deeper insight.

Innovation is an expectation in today’s fast-changing business environment, and this expectation holds true for the audit profession as well. Today’s complex business environment requires that the audit be dynamic, multidimensional, and insightful. There is a demand for real-time, relevant information, and clients expect audits to evolve as they innovate their businesses and processes. While traditional procedures still have a place in auditing, Deloitte Anjin auditors are enhancing procedures by making more use of technology-based analytics, cognitive & cloud-based technologies, etc. This is due in part to the increased automation and effectiveness such data analytics and other tools may provide, but also

the need for Deloitte Anjin to stay in front of technological advances used by the entities that we audit.

Innovation is an integral part of the entire audit delivery process.

Deloitte is committed to the continued investment in emerging technologies and diversity of thought that enables the delivery of enhanced quality, insights, and value to our clients and the markets. This includes Illumia, our global analytics platform, as well as an integrated suite of enabling innovation tools all connected in the cloud. We are also developing our next-generation cloud-based audit delivery platform – Omnia – in addition to Levvia, a solution to support our very small audits.

	How we equip our people portal providing a full suite of tools
	How we analyze data approach to audit analytics
	How we deliver our audits approach to audit delivery

Examples of existing global enabling tools utilized by Deloitte Anjin include:

- Deloitte Connect – Online communication, information sharing, and progress tracking
- Icount – Mobile-enabled inventory counts
- Reveal – Sophisticated regression analysis
- Signal – Comprehensive risk analytics
- Audit Online – Support of guided risk assessments

¹ For more information about Deloitte audit innovation, please refer to [Global Impact Report](#).



Learning and development initiatives

Central to the Audit & Assurance Transformation initiative are various enhancements to the Deloitte talent and learning experience:

Deloitte's transformed approach to audit delivery is enabling our professionals to use more advanced analytics, apply the latest tools, technologies and more critical thinking, spend more time applying professional judgment, and gain a deeper understanding of a client's business and industry—all contributing to enhanced audit quality and an improved experience for our people.

Deloitte has made substantial investments in our talent and learning strategies and transformed our technical audit curriculum to build the proficiency required by level:

- At the core, we have a single, global mandatory Audit technical learning curriculum for auditors, targeting learners by level, using a dynamic blend of live instructor-led, and digital on-demand courses and on-the-job activities.
- All client service professionals are required to complete at least 20 hours of continuing professional development (CPD) each year and at least 120 hours every three years, through structured, formal learning programs, such as internal or external courses, seminars, or e-learning covering all areas of the competency model (e.g., shared competencies, function-specific technical competencies, and competencies in areas of specialization).
- All licensed practitioners registered to the Korea Institute of Certified Public Accountants ("KICPA") are required to complete at least 40 learning hours every year.

Deloitte has also established specific learning opportunities for specialists working on audit engagements to support their knowledge and understanding of the audit process. Enhanced project management, a key capability for executing audit engagements, has been included in annual development programs. The objective of the Deloitte Anjin professional development program is to help partners and other professionals maintain and enhance their professional competence and ensure consistency of audit execution. To supplement on-the-job development, Deloitte Anjin provides formal continuing professional development programs in relevant subject areas consistent with the Deloitte Global Audit Curriculum.

**Audit Quality: is the
lynchpin that will
support or undermine
Audit's successful
transformation into a
sustainable business**



Deloitte University

Deloitte actively cultivates its collective knowledge and skills of professionals globally through continuing to invest in Deloitte Universities (DU). These are state-of-the-art learning and development centers focused on Deloitte culture, and rooted in the principles of connectedness and leadership in a highly inclusive learning environment².

Deloitte University Asia Pacific has been established in Singapore, and is committed to growing leadership skills at every level of the organisation. It provides corporate training for employees from the Asia Pacific region which includes team-based learning and business simulations.

On an annual basis, Deloitte Anjin sends a group of professionals to the university to be trained on how to better develop strategic relationships with clients and reinforce their role as trusted business advisors, as well as to enhance their leadership capabilities.

Deloitte.

University

Partner remuneration

Execution of high quality audits is expected from all professionals and is embedded across the Deloitte network. Audit quality is recognized through reward and recognition programs and is built into performance standards at every level, against which professionals' overall evaluations are measured.

In accordance with global policies, Deloitte Anjin's partners are evaluated on a yearly basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease. Specifically, partner evaluations take the following factors into account:

- Demonstrates strict adherence to regulatory and risk compliance as well as consistent uncompromised delivery of quality client service (including negative practice review and external inspection results)
- Supports and leads firm's strategies and initiatives, and contributes as a leader in the firm.
- Demonstrates exemplary commitment and contribution to the attraction, development and retention of talent.
- Retains, strengthens, and expands strategic client relationships and consistently delivers high quality client work.
- Demonstrates a strong contribution to firm reputation and eminence building.

² For more information about Deloitte Universities, please refer to [Global Impact Report](#).



The high quality audits we deliver

The experience of a high-quality audit, delivered well, will provide the audit committees, investors, and other stakeholders of the companies with (but not limited to):

- An audit report that is appropriate to the circumstances.
- Innovation in how we do the audit.
- More insights about their company than they had at the outset of the process.





External and internal audit quality monitoring

Audit Quality Monitoring & Measurement

A continued focus on audit quality is of key importance to the Deloitte brand. It is critical that a Deloitte audit is consistently executed and of high quality, wherever in the world it is performed.

The objectives of the Global Audit Quality Monitoring & Measurement (AQMM) program are to:

- Transform the way audit quality is monitored and measured and audit deficiencies are resolved; and
- Enhance the internal system of quality control which all Deloitte network firms follow

The AQMM program is focused on driving:

- Continuous, consistent, and robust monitoring of completed and in-flight engagements
- Fundamental understanding of deficiencies and timely execution of corrective actions by all member firms consistently
- Greater transparency and consistency in reporting key measures of audit quality

At Deloitte, audit quality is our highest priority. Quality influences every aspect of our audit practice, from strategy to delivery, and guides every step we take to support and develop our professionals.

Deloitte Anjin maintains policies and procedures to promote an internal culture based on the recognition that quality is the number one priority. Deloitte Anjin focuses on professional excellence as the foundation for achieving audit quality on a consistent basis.

Multidisciplinary model

Audit is the foundation of the Deloitte brand. In addition to Audit & Assurance, Deloitte Anjin has Financial Advisory, Risk Advisory, and Tax and legal practices. The diversity of four different businesses under one umbrella (multidisciplinary model) is one of the key differentiators of high-quality audits.

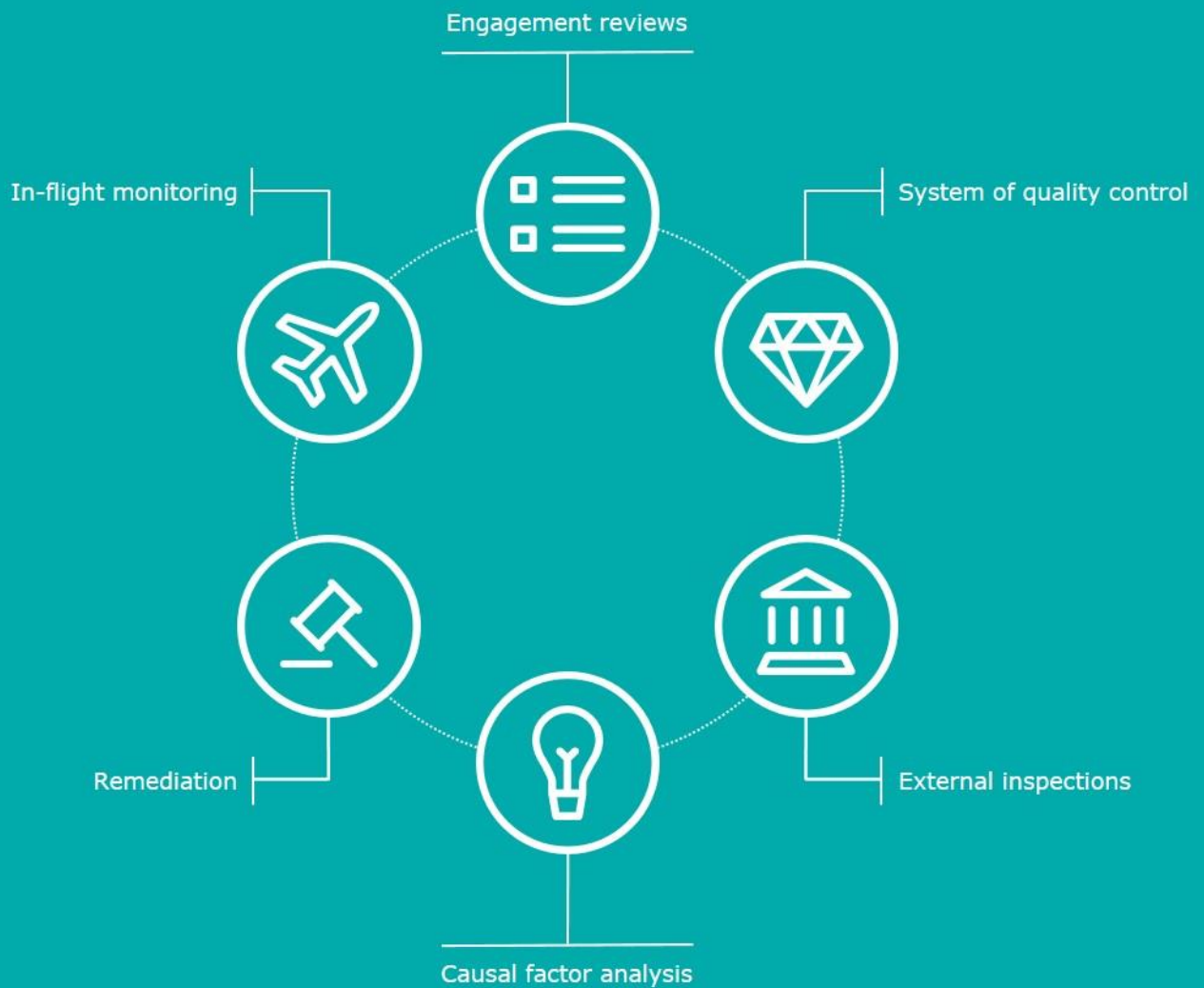
Among the benefits of the multidisciplinary model for audit:

- It is possible to develop industry insights through multiple lenses, which enhances auditors' understanding of business risks relevant to conducting audits.
- The audit practice has immediate access to specialized resources and expertise in other business lines. It promotes audit quality because auditors can tap the expertise of advisory professionals who are skilled in subjects that often are not native to auditors.
- A diverse organization helps attract and retain premier talent.
- Intellectual capital is available within the network to innovate audit processes, technologies, etc.

Negative quality events have the potential to impact the Deloitte brand as a whole. As such, each non-audit Deloitte business has a shared and vested interest in supporting audit quality initiatives.



Audit Quality Monitoring & Measurement





In-flight monitoring

Continuous audit quality monitoring by Deloitte Anjin drives a faster response to audit issues on “in-flight” engagements, driving identification, timely solutions, and real time corrective actions achieved by:

- Deployment and monitoring of a series of core Diagnostics, enabling engagement partners and teams, as well as Deloitte Anjin audit quality leader(s) to continuously monitor audit quality and take immediate action.
- A program of subject matter specific “health checks” to assist Deloitte Anjin audit quality leader(s) in assessing progress and identifying potential issues on in-flight engagements.

Engagement reviews

Key components of engagement reviews (internal practice reviews) include:

- Risk-based engagement selection and consideration of all major industries served by Deloitte Anjin.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- External partners and deputy who oversee practice reviews to increase global consistency.
- Identifying appropriate resources (from within Deloitte Anjin as well as from other Deloitte geographies) with the right experience and industry expertise.

System of quality control (SQC)

SQC includes numerous elements such as documenting key areas of the SQC processes and controls and performing procedures for testing the operating effectiveness of the SQC, including execution of a comprehensive SQC review program.

Used in conjunction with other metrics, Audit Quality Indicators (AQIs) further assist Deloitte Anjin in developing and monitoring audit quality action plans and reporting on the progress in its audit quality journey. AQIs are integrated with ongoing AQMM activities.

In addition, proper timing and sequencing of audit activities, including timely reviews of work performed and the resolution of matters identified, are closely associated with high quality audits. Audit Quality Milestones are intended to drive consistency of engagement teams in project management, timing of when work is done, and necessary focus on engagement staffing, including sufficiency and expertise of assigned resources.

Causal factor analysis and remediation

Focusing on continuous improvement is essential to driving improvements in audit quality. Understanding why audit deficiencies occur is essential to the design of effective actions to remediate findings. Further, actions are taken when audit deficiencies in the performance of an audit engagement are identified. An Audit Quality Plan is prepared by Deloitte Anjin and provides for effective implementation and monitoring of key audit quality priorities.

External inspections

In addition to Deloitte Anjin’s own monitoring of audit quality, we are subject to external reviews by the Securities and Futures Commission (“SFC”), Financial Supervisory Service (“FSS”) and Public Company Accounting Oversight Board (“PCAOB”) biennially. The last external reviews were conducted in 2018.

Statement on the effectiveness of the functioning of the internal quality control system

We confirm that we are satisfied that our internal quality controls and systems are robust, operate effectively, and allow us to readily identify any areas of potential enhancement. We continually seek to refine all aspects of our business and we use the findings of the practice review, other internal reviews and external regulatory reviews to enhance our system of quality control.



The organizational capabilities we build

Deloitte culture and the design of our learning programs place our people at the forefront. Deloitte professionals are technically proficient with high levels of ethics, integrity, professional skepticism, and objectivity, and continuously enhancing.

Deloitte is committed to developing its people and accelerating their careers by creating a life-long learning environment. We are advancing audit education, skillsets, and flexible career options that appeal to future auditors.

In addition, operational discipline, effective management of our business, and the development of a singular approach to doing audits known as The Deloitte Way, provide the foundation for our commitment to bring consistency to our audits.

We are driving a sustainable audit and assurance business that compensates its people fairly and funds ongoing investment in our business.





Independence, ethics, and additional disclosures

Deloitte Global Independence



Sets **independence policies and procedures** based upon the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and the independence standards of the US Securities and Exchange Commission and the Public Company Accounting Oversight Board. Performs full reviews of independence quality controls on a three-year cycle; annual focused reviews for the off-cycle years; and in-depth follow-up reviews as needed.



Performs **on-going monitoring** activities of firms—enabling continuous enhancements to global policies, quality controls, tools, and practice support activities.



Delivers **global systems** to provide professionals with entity information to support compliance with personal and professional independence requirements, including financial interests and scope of service approvals.



Supports **independence awareness** across the Deloitte network through active engagement with independence and business leadership groups, periodic communications and alerts, and development of guidance, learning and instructions.

Deloitte Anjin Independence

Deloitte Anjin has policies and procedures designed to address compliance with applicable professional standards that relate to independence. These policies and procedures are based on the Deloitte Global Independence policy, and are supplemented, as appropriate, to reflect additional national requirements that may be more restrictive than Deloitte Global policies. Deloitte Anjin leadership reinforces the importance of compliance with independence and related quality control standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of Deloitte Anjin. Strategies and procedures to communicate the importance of independence to partners, other professionals and support staff have been adopted, emphasizing each individual's responsibility to understand and meet the independence requirements.

The key elements of the system of quality control that Deloitte Anjin implemented in accordance with global policies include the following:

- Engagement acceptance and monitoring
- Monitoring of rotation requirements
- Business relationship assessments and monitoring
- Use of independence business process tools, including the Deloitte Entity Search and Compliance (DESC) system, the Global Independence Monitoring System (GIMS), Local Independence & Inside Trading Monitoring System (LIIMS), annual independence confirmations, and consultation procedures, to monitor compliance with independence requirements
- Procedures to identify and analyze non-compliance with independence requirements and apply related disciplinary measures and actions
- Independence-related learning and communications
- Assignment of responsibility for independence systems and controls
- An internal review of independence compliance was conducted during prior year and the report was issued on 23 March 2019. The internal review of independence compliance for the current year is in progress.



DESC

Deloitte Entity Search and Compliance

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions



GIMS

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators



LIIMS

Local Independence & Inside Trading Monitoring System

Application that contains financial relationship and spouse’s employment with relevant independence compliance indicators

Rotation of key audit partners and professionals

Deloitte Anjin complies with the key audit partner rotation requirements in accordance with the “Act on External Audit of Stock Companies, Etc in Korea. Deloitte Anjin also complies with Deloitte Global policies and procedures and the U.S. Securities and Exchange Commission (SEC), where required.

The required periodic partner rotation is an important practice that helps us maintain our objectivity and professional skepticism on audit engagements. It is also an opportunity to develop leaders. We have a deliberate and objective succession planning process that identifies leaders to fulfill engagement partner roles and other senior leadership positions.

Deloitte Anjin Ethics

Deloitte Anjin maintains policies and procedures that are designed to provide reasonable assurance that its professionals comply with relevant ethical requirements.

The ethical requirements for audit and related assurance services provided by Deloitte Anjin are in accordance with The Code of Ethics in Korea. Deloitte Anjin also complies with Deloitte Global policies and procedures, which align with the requirements and guidance set out in the international Code of Ethics for Professional Accountants (the “Code”) issued by the International Ethics Standards Board for Accountants, a standard-setting body of the International Federation of Accountants (IFAC). When The Code of Ethics in Korea is more restrictive than the Deloitte Global policies and procedures, Deloitte Anjin follows the applicable Code of Ethics in Korea.

Deloitte Anjin has appointed an Ethics Officer who is an experienced partner with direct access to the CEO and the member firm’s governing body. In addition, Deloitte Anjin has developed and implemented its own code of conduct, which incorporates the Deloitte Global Principles of Business Conduct and describes critical professional behavior that reflects local customs, regulations, and legal requirements.

Deloitte Anjin provides communication channels through which partners, other professionals and support staff can consult on and report ethical issues and situations. Deloitte Anjin reinforces its commitment to ethics and integrity through communication tools, learning programs, compliance processes, and measurement systems. In addition, Deloitte Anjin requires all partners, other professionals and support staff to confirm annually that they have read and comprehended the code of conduct and understand that it is their responsibility to comply with it.



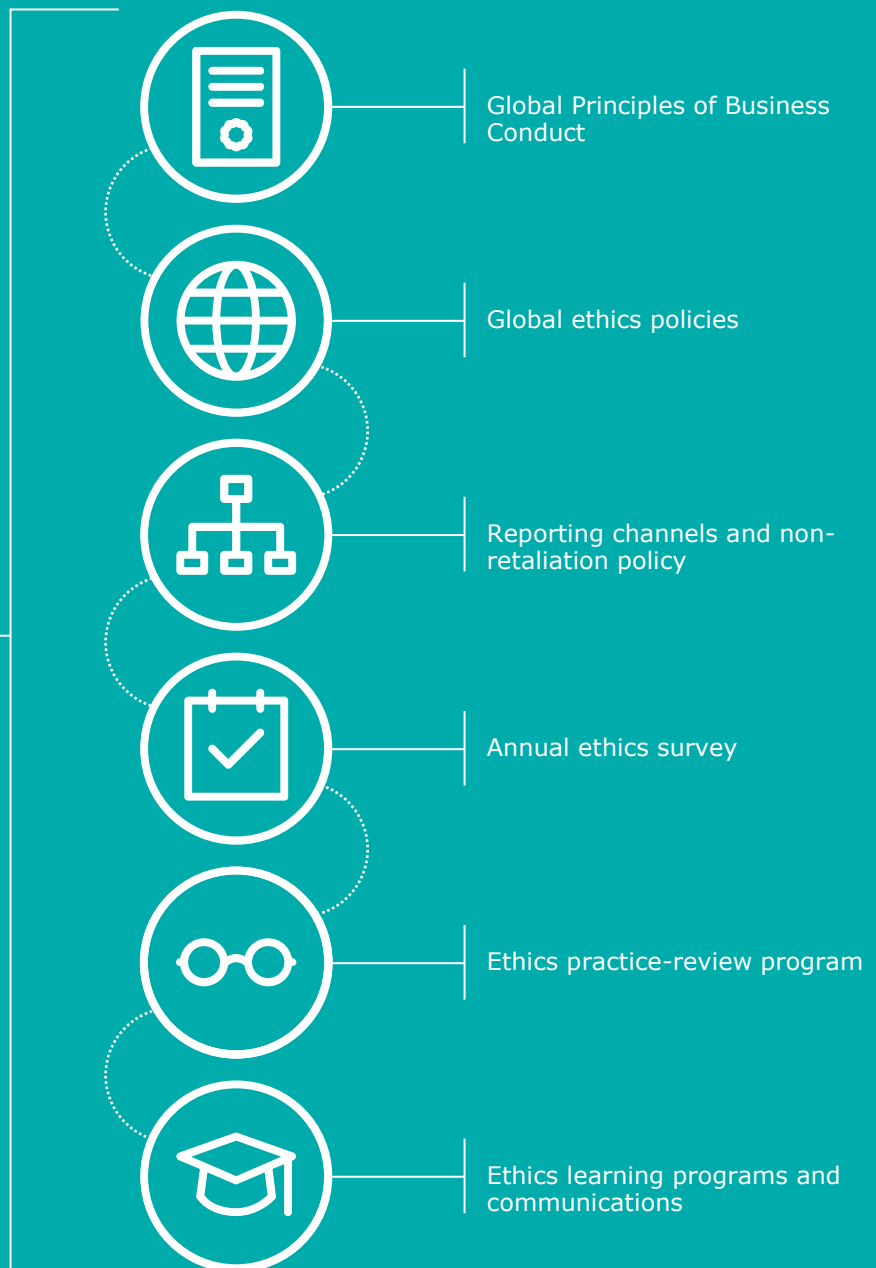
Deloitte Global Ethics and Integrity Imperative

Deloitte is committed to conducting business with honesty, distinctive quality, and high standards of professional behavior.

Deloitte's Global Principles of Business Conduct ("Global Code") outlines Deloitte's ethical commitments as a network and expectations for Deloitte's approximately 286,000 people, giving a strong, principled foundation. The Deloitte Integrity Imperative amplifies the Global Code across the network by empowering leaders to set a strong tone from the top; encouraging people to speak up when they witness anything that runs counter to the Global Code; and helping Deloitte act quickly and appropriately in the face of misconduct.

The Deloitte Global Ethics team and member firm ethics officers work closely with senior Deloitte leaders to build and enhance the foundations of the network's ethics program, which is comprised of the following elements:

Elements of the Deloitte ethics program





Shaping the future of the audit profession

Management teams, audit committees, investors, regulators, and standard setters all play critical roles in shaping the environment in which audits are performed. We strive to engage with these parties, both formally and informally, to share, offer and debate ideas with the objective of ensuring the relevance of audit and assurance to the capital markets.





Appendices



Appendix A | EU EEA audit firms

Disclosure in accordance with Article 13.2 (b)(ii)-(iv) of the EU Audit Regulation³

EU/EEA Member State (Article 13.2 (b)(iii) EU Audit Regulation: the countries in which each audit firm that is a member of the network is qualified as a statutory auditor or has its registered office, central administration or principal place of business)

Name of audit firms carrying out statutory audits in each Member State (Article 13.2 (b)(ii) EU Audit Regulation: the name of each audit firm that is a member of the network)

EU/EEA Member State ⁴	Name of audit firms carrying out statutory audits in each Member State ⁵
Austria	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Burgenland Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Styria GmbH
Belgium	Deloitte Bedrijfsrevisoren / Réviseurs d'Entreprises CVBA / SCRL
Bulgaria	Deloitte Audit OOD
Croatia	Deloitte d.o.o. za usluge revizije
Cyprus	Deloitte Limited
Czech Republic	Deloitte Audit s.r.o.
Denmark	Deloitte Statsautoriseret Revisionspartnerselskab
Estonia	Deloitte Audit Eesti AS
Finland	Deloitte Oy
France	Deloitte & Associés
	Deloitte Marque & Gendrot
	Deloitte Marque Gendrot
	Audalian Commissaire
	BEAS
	Cisane
	Constantin Associés
	Constantin Entreprises
	Consultants Auditeurs Associés
	DB Consultants
	Durand & Associés
ECA Audit	

³ EU Regulation 537/2014 on specific requirements regarding statutory audit of public-interest entities

⁴ EU transparency reporting requirement: the countries in which each audit firm that is a member of the network is qualified as a statutory auditor or has its registered office, central administration or principal place of business.

⁵ EU transparency reporting requirement: the name of each audit firm that is a member of the network.



	Jacques Serra et Associés
	Laurens Michel Audit
	Opus 3.14 Audit Et Conseil
	Pierre-Henri Scacchi et Associés
	Revi Conseil
Germany	Deloitte GmbH Wirtschaftsprüfungsgesellschaft
	Deutsche Baurevision GmbH Wirtschaftsprüfungsgesellschaft
	SüdTreu Süddeutsche Treuhand GmbH Wirtschaftsprüfungsgesellschaft
Greece	Deloitte Certified Public Accountants SA
Hungary	Deloitte Könyvvizsgáló és Tanácsadó Kft.
Iceland	Deloitte ehf.
Ireland	Deloitte Ireland LLP - Republic of Ireland
Italy	Deloitte & Touche S.p.A.
Latvia	Deloitte Audits Latvia SIA
Liechtenstein	Deloitte (Liechtenstein) AG
Lithuania	Deloitte Lietuva, UAB
Luxembourg	Deloitte Audit
Malta	Deloitte Audit Limited
Netherlands	Deloitte Accountants B.V.
Norway	Deloitte AS
Poland	Deloitte Audyt spółka z ograniczoną odpowiedzialnością spółka komandytowa
	Deloitte Audyt spółka z ograniczoną odpowiedzialnością
Portugal	Deloitte & Associados, SROC S.A.
Romania	Deloitte Audit S.R.L.
Slovakia	Deloitte Audit s.r.o.
Slovenia	Deloitte Revizija d.o.o.
Spain	Deloitte, S.L.
Sweden	Deloitte AB
United Kingdom	Deloitte LLP
	Deloitte Gibraltar Limited
	Deloitte NI Limited

Disclosure in accordance with Article 13.2 (b)(iv) of the EU Audit Regulation⁶

The total turnover achieved by the audit firms that are members of the network, resulting from the statutory audit of annual and consolidated financial statements: € 2 billion⁷

⁶ EU transparency reporting requirement: the total turnover achieved by the audit firms that are members of the network, resulting from the statutory audit of annual and consolidated financial statements.

⁷ Amount represents an estimate determined based upon best efforts to collect this data. Certain Deloitte audit firms registered to perform statutory audits in respective Member States provide statutory audit services as well as other audit, assurance and non-audit services. While Deloitte endeavored to collect specific statutory audit turnover for each EU/EEA Deloitte audit firm, in certain cases turnover from other services has been included. The turnover amounts included herein are as of 31 May 2019, except for a limited number of instances where a Deloitte audit firm has different financial year-end or has not finalized its reporting for such period. In these cases, turnover amounts are for the relevant financial year or preceding financial year. Where currency other than Euros is used in the Member State, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2018 to 31 May 2019.



Appendix B | Financial information

Disclosure in accordance with Article 13.2 (k)(i)-(iv) of the EU Audit Regulation

The breakdown of the Deloitte Anjin LLC's 2019 (1 June 2018~31 May 2019) turnover:

Turnover	KRW [M]
Audit of financial statements of non-EU companies with transferable securities admitted to trading on regulated markets in the EU	-
All other audit services, excluding those disclosed in previous row	86,277
Permitted non-audit services of non-EU companies with transferable securities admitted to trading on regulated markets in the EU	-
All other non-audit services, excluding those disclosed in previous row	238,384
Total	324,661



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