



The Partner
That Understands
Your Value



It takes balance.
We will get you there.

Registered as Corporate Auditor
for Publicly-Held Corporations



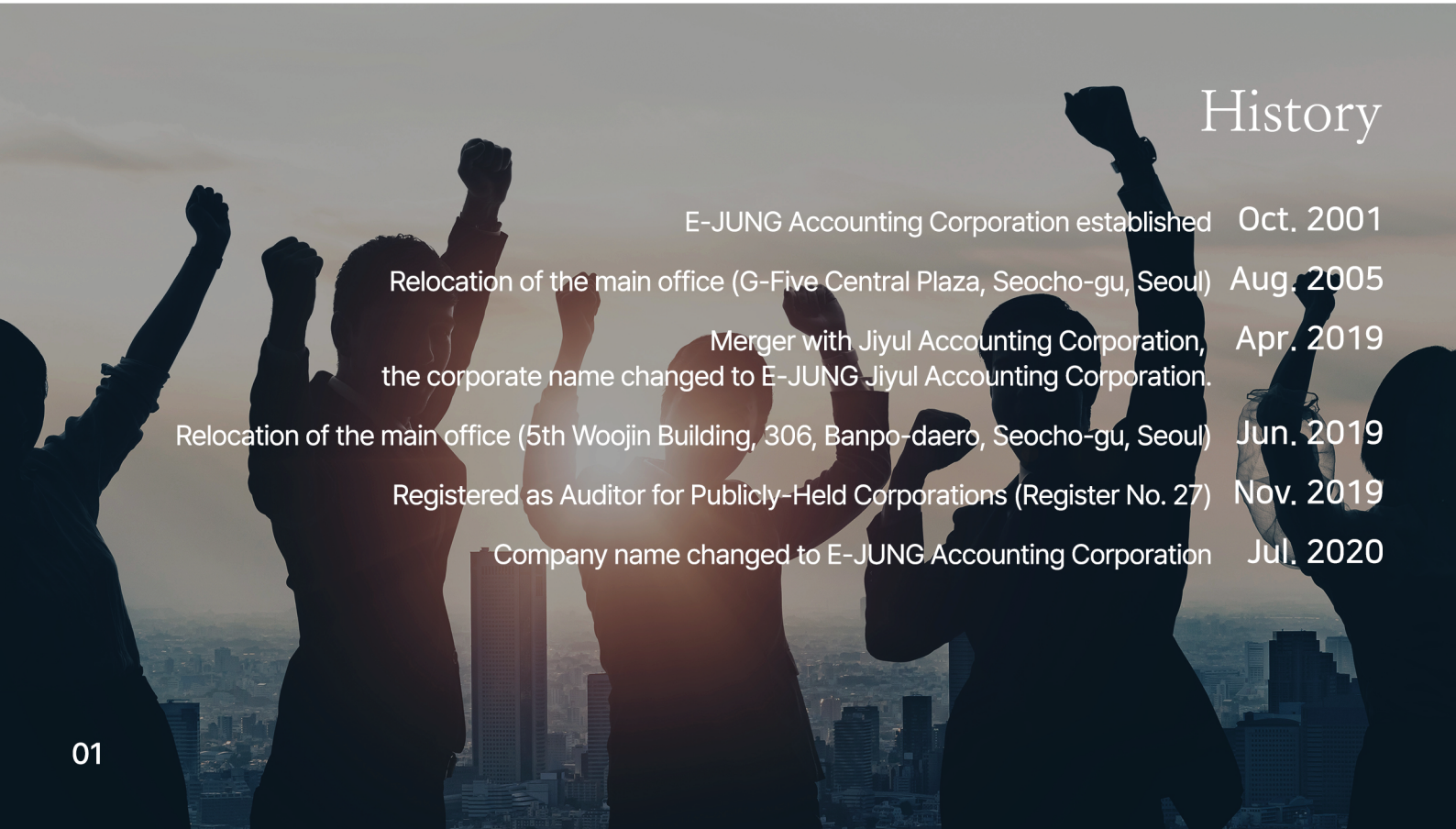
The accounting firm that understands and pursues your values

E-JUNG Accounting Corporation places its clients for its central value, seeking new opportunities for them while pursuing respect and trust through its balanced services.

E-JUNG Accounting Corporation has established a comprehensive offering of services encompassing: accounting audits and tax investigation response services for domestic and international companies, tax advisory services, financial advisory services including capital raising and M&A, accounting advisory services such as financial statement preparation and internal accounting control system establishment, and ESG management consulting. Furthermore, as an accounting firm, our company understands our clients' expectations and looks toward the future through rigorous quality control and ongoing research activities.

E-JUNG Accounting Corporation aims for sustainable growth by building a professional organization that encompasses flexibility and balance, expanding the value of services through internal collaboration, and staying ahead of market changes by creating new services.

Shape the Future Together with E-JUNG Accounting Corporation.



History

E-JUNG Accounting Corporation established	Oct. 2001
Relocation of the main office (G-Five Central Plaza, Seocho-gu, Seoul)	Aug. 2005
Merger with Jiyul Accounting Corporation, the corporate name changed to E-JUNG Jiyul Accounting Corporation.	Apr. 2019
Relocation of the main office (5th Woojin Building, 306, Banpo-daero, Seocho-gu, Seoul)	Jun. 2019
Registered as Auditor for Publicly-Held Corporations (Register No. 27)	Nov. 2019
Company name changed to E-JUNG Accounting Corporation	Jul. 2020

“ Our firm strives to grow along with our customers.
We prioritize customer expectations and aspire to their future at E-JUNG Accounting Corporation. ”

Value Proposition



Client-Focused Accounting

- Provides In-Depth Services to Customers
- Team of Experienced and Knowledgeable Experts
- Specialized Organization With Open-Minded Experts



An Exceptional Team of Experts

- In-depth Understanding of Various Industries and Sectors
- Extensive Experience and Knowledge in Accounting, Taxation, and Finance
- Specialized Team for National and Public Sector Accounting



Our Commitment to Accounting Transparency

- Comprehensive Awareness and Experience in Corporate Accounting Policies and Financial Reporting Processes
- Efficient Auditing based on Audit Risk for Accounting Transparency
- Maintaining Audit Quality, Independence, and Transparency



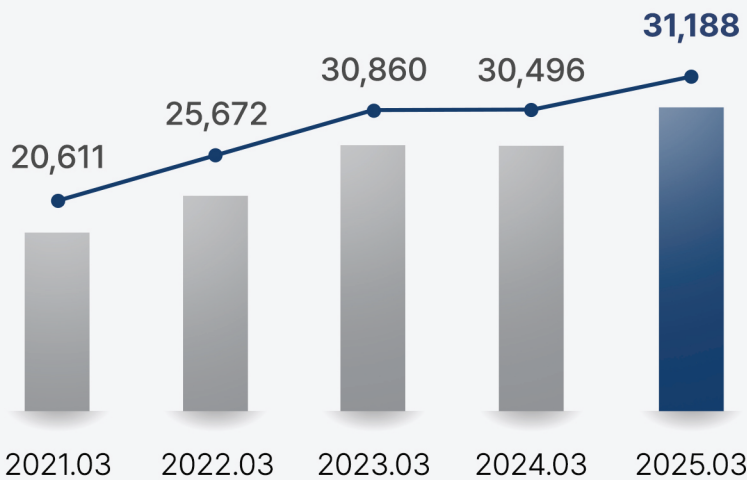
Thorough Adaptability to Change

- Proactive Adaption to Changes in the Accounting World via Registration as Authorized Auditor for Publicly-Held Corporations
- Provides Integrated Services Including Accounting, Tax, and Legal Services through Business Collaboration with Law Firm Class
- Continuous Professional Development through Ongoing Training Programs

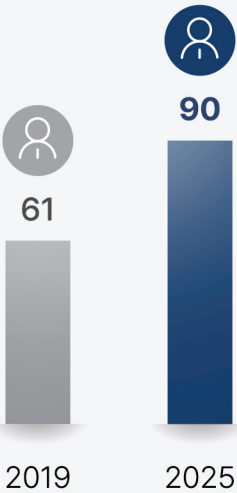
Performance

10.51% CAGR
(5-Year Performance Overview)

(Million Won)



90 certified public accountants
(147 employees)



Service

Audit & Assurance

Financial Statement Audit

- Statutory Audit in accordance with external auditing regulations and other applicable laws
- Audit in accordance with U.S Generally Accepted Accounting Principles (US-GAAP) and International Financial Reporting Standards (IFRS)
- Audit services for public sector entities, non-profit organizations, special purpose corporations (SPCs), trust assets, and specialized audits for specific purposes

Services Related to Internal Control

- Review and audit of internal control systems related to external audit laws, securities trading laws, and the Sarbanes-Oxley Act (SOX)
- Support and review of internal audits for business process improvement

Accounting Advice

- Advisory services related to K-GAAP, K-IFRS, US-GAAP, and IFRS
- Support for financial statement preparation and footnote disclosures

Certification Services

- Execution of agreed-upon procedures
- Compliance with accounting regulations and reporting

Tax

Tax Reporting Services

- Preparation and review of corporate tax, income tax, and value-added tax (VAT) returns
- Preparation and review of inheritance tax and gift tax returns

Tax Advisory Services

- Tax advisory services related to corporate tax, income tax, value-added tax (VAT), and local taxes
- Tax planning and advisory services related to stock transfers and minimizing tax obligations
- Tax advisory services related to the valuation of shares in unlisted corporations and overseas investments

Other Services

- Tax due diligence services for the corporate establishment and liquidation applications
- Tax advisory services related to contracts pertaining to the introduction of technology and various service contracts
- Service for minimizing tax costs related to mergers and acquisitions

Outsourcing Services

- Bookkeeping service
- Preparation and handling of comprehensive income tax and value-added tax (VAT) returns

Services Related to Tax Investigation

- Pre-tax investigation assessment
- Handling of tax objection application, appeals application, and other dispute resolution services
- Support for tax-related administrative litigation, participation in tax investigations, and development of proactive investigation response strategies

Financial Advisory

Merger and Acquisition (M&A)

- Formulate M&A strategies and advice on transaction structures
- Advisory service regarding financial due diligence, business valuation, and Post-Merger Integration (PMI)
- Review of stock and business purchase agreements, investment attraction and financing

Initial Public Offerings (IPO)

- Formulation of IPO strategies, financial due diligence, and business valuation
- Preparation of pre-listing applications and Investor Relations (IR) materials

Real Estate Advisory

- Advisory services for redevelopment/reconstruction projects, real estate sales and acquisitions, surveys, evaluations, development, and investment
- Site selection and feasibility studies, international real estate investment advisory, real estate fund structuring advisory

Asset-Backed Securities (ABS)

- Review and advisory on investment structures, advice on asset securitization structures
- Due diligence for asset securitization, registration for asset securitization with financial authorities

Consulting

Establishment of Business Strategy

- Establishment of long- and short-term business strategy, Preparation of business plan
- Analysis of feasibility study

Strategic Cost Management

- Implement Activity-Based Costing (ABC)
- Development of performance evaluation and evaluation index
- Divisional organization and responsibility accounting frameworks

Venture Consultation

- Support startups and incubation
- Entrepreneurial mentorship for venture companies
- Company diagnosis and guidance
- Venture finance mentorship

Support Services for Internal Control over Financial Reporting (ICFR)

- Advisory services related to the Sarbanes-Oxley Act (SOX)
- Operation and evaluation service for internal accounting control system
- Establishment of internal accounting control system
- Establishment of regulatory filing and internal control frameworks for CEO/CFO certification

Public Sector

Audit and Review Services

- Review of consolidated financial statements for local government agencies
- Audit of special financial statements for public enterprises
- Audit of financial statements for public institutions and non-profit organizations
- Audit of accounting records for private outsourcing agencies
- Audit relating to national and local subsidy funds

Other Services

- Improvement to self-audit systems for public institutions and local government agencies
- Improvement to integrity improvement systems for public institutions and local government agencies

Enhance Transparency and Financial Improvement For Public Sectors

- Development of cost management systems for administrative services in local government agencies
- Value Added Tax (VAT) refund services for government and publicly-shared properties
- Outsourcing settlement services for projects outsourced to private sectors and subsidized projects

E·JUNG
Accounting Corporation



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