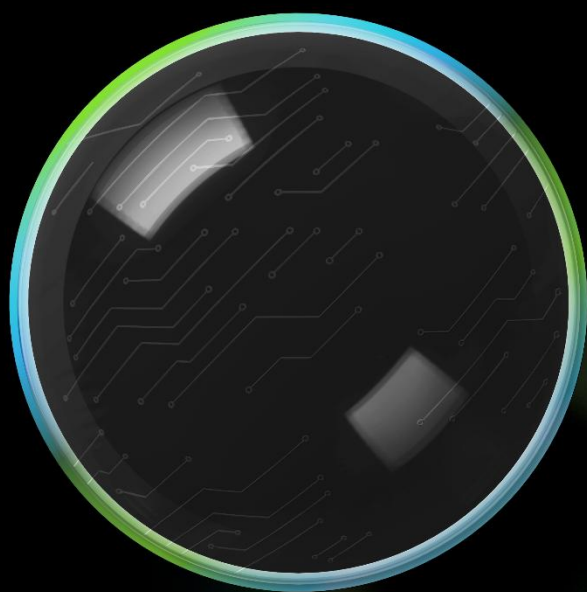




2026 Transparency Report

Deloitte Anjin LLC

30 September 2026

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Deloitte Anjin leadership message¹

This report sets out the practices and processes that are currently employed by Deloitte Anjin, in accordance with the requirements of the European Union's Regulation 537/2014 on specific requirements regarding statutory audit of public-interest entities.

We are pleased to present our Transparency Report for the fiscal year ended May 31, 2026. This report reflects our continued commitment to audit quality, integrity, independence, and transparency, and serves as an important communication with regulators, investors, audit committees, clients, and other stakeholders.

At Deloitte Anjin, our purpose is clear: to make an impact that matters by serving the public interest and strengthening trust and confidence in the capital markets. We believe that working without integrity is working without purpose. This belief guides our decisions, professional judgments, and delivery of audit and assurance services.

Audit quality is the foundation of our Audit & Assurance business. It is embedded in our culture, governance, system of quality management, and the daily behaviors of our professionals. We reinforce a quality-first mindset through leadership accountability, ethical decision-making, professional skepticism, consultation, risk management, and continuous improvement.

Our people remain central to delivering quality. We continue to develop professionals with the technical capabilities, ethical mindset, and leadership qualities needed in an increasingly complex environment, while investing in technology, data-enabled execution, and the responsible use of emerging technologies, including artificial intelligence.

As assurance needs expand, Deloitte Anjin will continue to build on its audit discipline assurance capabilities while upholding its responsibility to the public interest.

As we look ahead, we remain committed to the highest standards of integrity, independence, transparency, and professional excellence. We are grateful for the trust placed in us and will continue working diligently to earn and maintain that trust, each and every day.



Kil, Ki Wan
CEO
Deloitte Anjin LLC



Kim, Dong Hwan
Audit & Assurance Business Leader
Deloitte Anjin LLC

¹ Throughout this report, the terms "Deloitte, we, us, and our" refer to one or more of Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see page 3 or [About the network \(deloitte.com\)](https://www.deloitte.com).

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, referred to throughout this report as “Deloitte Anjin”, is a member of Deloitte Asia Pacific Limited and is part of Deloitte global network.

Deloitte Anjin LLC is authorized to serve as an auditor for clients in Korea. Comprising 1,299 professionals (including 153 partners), Deloitte Anjin provides audit and assurance, tax advisory, strategic, risk & transaction, transaction & transformation and related services to select clients.

Deloitte Asia Pacific

Deloitte Anjin LLC is a related entity of Deloitte AP, a company limited by guarantee incorporated in England, which is a member firm of Deloitte Touche Tohmatsu Limited. Members of Deloitte AP and their related entities in public practice in more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo provide professional services to clients in their respective territories in accordance with relevant professional standards.

Network description

The Deloitte network

The Deloitte network (also known as the Deloitte organization) includes a globally connected network of DTTL member firms and their respective related entities operating in more than 150 countries and territories around the world. These separate and independent member firms operate under a common brand.

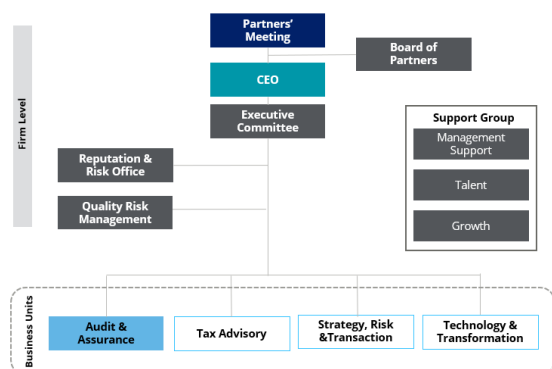
Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)

Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England and Wales. DTTL serves a coordinating role for its member firms and their respective related entities and establishes 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 services to clients and does not direct, manage, or control any member firm or any of their respective related entities.

“Deloitte” is the brand under which over 470,000 dedicated professionals and practitioners in independent member firms (or their respective related entities) throughout the world collaborate to provide leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. These member firms are members of DTTL. DTTL, these member firms and each of their respective related entities form the Deloitte organization. Each DTTL member firm and/or its related entities provides services in particular geographic areas and is subject to the laws and professional regulations of the country or countries in which it operates. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its respective territories through related entities. Not every DTTL member firm or its related entities provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent, cannot obligate or bind any other, and are liable only for their own acts and omissions, and not those of any other. The Deloitte organization is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients.

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, Yeongdeungpo-gu, Seoul, 07326, Korea.



Partners' 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

Lee, Jong Woo – Chairman
Kang, Seoung Su - Audit & Assurance Partner
Gong, Sun Hee - Audit & Assurance Partner
Lee, Jung Sook - Audit & Assurance Partner
Heo, Ho Young - Audit & Assurance Partner
Park, Joo Hyung - Strategy, Risk & Transaction Partner
Kim, Seong Soo - Strategy, Risk & Transaction Partner
Park, Sung Han - Tax Advisory Partner
Kim, Ji Hyun - Tax 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 executive directors, approving the allocation of units and earnings to partners and executives directors, 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 as of 31 May 2026:

Deloitte Anjin – Executive Committee

Hong, Jong Sung – CEO
Kim, Suk Ki – CFO
Jang, Su Jae – Audit & Assurance Business Leader
Kwon, Jee Won – Tax & Legal Leader
Kil, Ki Wan – Strategy, Risk & Transaction Leader
Kim, Joon Goo – Chief Risk Officer
Son, Jae Ho – Growth Leader

Meanwhile, effective 1 June 2026, following the appointment of a new Chief Executive Officer, certain changes were made to the composition of Deloitte Anjin's Executive Committee. The members of the Executive Committee as of that date are set out below:

Deloitte Anjin – Executive Committee

Kil, Ki Wan – CEO
Kim, Suk Ki – CFO
Kim, Dong Hwan – Audit & Assurance Business Leader
Kim, Ji Hyun – Tax & Legal Leader
Nam, Sang Wook – Strategy, Risk & Transaction Leader
Hwang, Seung Hee - Chief Risk Officer
Kwon, Jee Won – Growth Leader

System of quality management (SQM)



ISQM 1 introduces a risk-based approach to the SQM that requires firms to respond to quality objectives and risks to our ability to execute high-quality audits in the following areas:

- The firm's risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication; and
- The monitoring and remediation process.

The effective implementation of ISQM 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy.

As part of the implementation of ISQM 1, quality objectives, quality risks and responses were formalized and brought together in a globally consistent technology platform to facilitate the design and maintenance of the system, as well as the operation through tri-annual self-assessments by business process owners and reporting capabilities to support the required annual evaluation.

Deloitte Anjin continues to work with leaders across the firm, as well as the broader network, to further enhance our proactive approach to managing the quality of engagements performed—identifying and addressing risks to quality and driving continued advancements in quality management processes serves us well into the future as the environment within which we operate continues to evolve and become increasingly complex.

Consistent with Deloitte’s culture of continuous improvement and innovation, Deloitte Anjin’s efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves—examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.

ISQM 1 requires an annual evaluation of the SQM. Deloitte Anjin performed its annual evaluation of its SQM as of 31 May 2026.

Conclusion on the effectiveness of the SQM

Deloitte Anjin is responsible for designing, implementing, and operating a SQM for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm, that provides the firm with reasonable assurance that the objectives of the SQM are being achieved. The objectives are:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

Deloitte Anjin conducted its evaluation in accordance with the ISQM 1.

Deloitte Anjin concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of 31 May 2026².

Reasonable assurance is obtained when the SQM reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of a system of quality management.

Independence, objectivity, and professional skepticism

The execution of high-quality audit and assurance engagements requires independence, objectivity, and professional skepticism. This means a continuous and tangible focus on Deloitte’s critical role in serving the public interest, including creating a culture of quality where doing the right thing is of paramount importance. Deloitte consistently reinforces the important role of auditors as independent evaluators who must maintain a mindset of professional skepticism throughout the conduct of our work. This approach is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

Audit & Assurance approach

Deloitte’s approach to performing a high-quality engagement involves the use of audit and standards-based assurance methodologies, common across the Deloitte network, supplemented by tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each engagement. Deloitte’s approach is underpinned by professional standards, as well as the requirements of applicable laws and regulations.

Deloitte’s audit methodology is risk-based and focuses on the financial statement account balances, disclosures, and related assertions for which there is a reasonable possibility of material misstatement. Our methodologies are also dynamic—it evolves continuously to keep pace with the changing demands of investors, companies, and other stakeholders. It recognizes that advances in the availability and management of large data sets, in statistical science as well as Generative AI (GenAI) are relevant to continuing to enhance the quality of Deloitte engagements.

² Conclusion per paragraph 54(a) of ISQM 1. Should this conclusion not apply and paragraphs 54(b) or (c) does, contact [Deloitte Global A&A Quality](#) to discuss appropriate wording.

Resources to support Deloitte practitioners in the execution of high-quality engagements

The resources applied by Deloitte practitioners in the performance of their work include the proprietary tools, guidance, materials, and practice aids used in conducting engagements, which are available to all our practitioners in the Research Portal, an extensive online library, and in our audit execution platforms (such as Deloitte Omnia and Deloitte Levvia). These resources drive greater standardization and consistency across Deloitte firms. Deloitte regularly issues guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses in order to maintain and drive quality execution.

Consultation

Quality and risk management considerations are integral to Deloitte's audit and assurance business and to the performance of engagements. That is why Deloitte views consultation as an essential, collaborative process—one that involves robust challenge and helps determine the most appropriate answers to complex questions. Deloitte has identified circumstances where consultation outside of the engagement team is required in order to demonstrate an appropriate level of professional judgment and the exercise of professional skepticism. Deloitte consultation policies require that conclusions are documented, understood, and implemented. Foundational to the effectiveness of the consultation process is Deloitte's investment in consultation resources who have the appropriate skills and expertise. In addition to formal consultations, whenever engagement partners and teams need additional information or perspectives, they are encouraged to seek assistance from the Audit Quality and Risk Management team, or others in the organization with specialized knowledge.

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance (A&A) is advancing with purpose as we execute our digital transformation strategy. In a landscape defined by rapid technological development, the focus remains on delivering high-quality engagements while adapting how A&A work is performed. Responsible innovation is fundamental to this approach. We seek to capture technological opportunities while maintaining the centrality of professional judgment, integrity, and trust.

A key recent development is the introduction of an embedded network of intelligent agents within Deloitte Omnia, Deloitte's global cloud-based platform. This advancement supports teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities enable our people to analyze information, identify potential risk factors, support compliance and regulatory assessments, and reinforce the consistency and quality of procedures. Throughout, the principle of "human in the loop" remains paramount.

These capabilities are designed to augment, not replace, professional judgment: A&A professionals and practitioners remain responsible for challenging and validating the outputs of technology, ensuring that technology serves as an enabler of quality rather than a replacement for critical thinking or professional skepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognized frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, including the Deloitte AI Academy™, that addresses both the value and limitations of AI-enabled technologies. This learning reinforces the importance of human oversight, and alongside updated practice aids and guidance from subject matter specialists, supports teams in navigating new challenges and adapting to evolving stakeholder requirements.

Deloitte A&A's training and talent model is designed to equip teams not only to use technology, but also to apply professional skepticism, challenge estimates, assess disclosures, understand automated assurance workflows, and investigate exceptions or anomalies identified through digital capabilities. The Deloitte Global A&A talent framework and delivery models have also been revised, so that teams are equipped to operate confidently in a digital environment—balancing human oversight with the power of artificial intelligence.

Security, integrity, and client data

Deloitte recognizes that the security and confidentiality of client data are fundamental to maintaining stakeholder trust and delivering credible engagement outcomes. As processes increasingly rely on cloud-based platforms and digital solutions, we continue to make investments to protect data safety and privacy. Deloitte A&A applies a security-by-design approach across the technology lifecycle, including upfront risk and data assessments, secure engineering standards, controlled testing and release processes, and ongoing monitoring and remediation in production. These controls are designed to support the confidentiality and security of client data throughout the A&A technology lifecycle.

We adhere to applicable regulatory requirements and industry standards concerning data handling, encryption, and access management. Secure data flows minimize risk of error or unauthorized access. Real-time oversight within Omnia enables early identification and resolution of anomalies, supporting prompt responses to potential risks.

Direction, supervision, and review (DSR) principles are embedded within both our technology and methodologies, extending not only to AI-enabled solutions but to many facets of digital engagement execution. Updated practice aids and practitioner guidance reinforce this focus on DSR across engagements.

Deloitte A&A's approach to technology usage is built on responsible stewardship of information. Through secure platforms, robust processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.

External and internal quality monitoring

Monitoring of quality

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

The objective of monitoring and remediation processes are to provide relevant, reliable, and timely information about the design, implementation, and operation of the SQM to leadership in order to enable appropriate and timely actions to be taken to respond to identified deficiencies. This includes the identification of deficiencies and good practices in the SQM and the assessment of the effectiveness of remedial actions in driving improvements in audit quality.



SQM monitoring

SQM monitoring is an integral part of Deloitte Anjin's monitoring activities and considers relevant requirements in ISQM 1, as well as evaluating the design, implementation and operating effectiveness of responses that address the quality risks that have been identified for the firm.

Key components of SQM monitoring include:

- Risk-based approach to selecting business processes, quality risks and responses to monitor.
- Mandatory moderation panel to drive consistency in evaluating findings and deficiencies.
- Identifying appropriate resources (from within Deloitte Anjin as well as from other Deloitte geographies or Deloitte Global) with the right experience.



Inspections of completed engagements

Key components of inspections of completed engagements include:

- Risk-based engagement selection and consideration of all major industries served by Deloitte Anjin while considering all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Identifying appropriate resources (from within Deloitte Anjin as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.



External inspections

In addition to Deloitte Anjin's own monitoring of quality, we are subject to external monitoring by the Securities and Futures Commission ("SFC"), Financial Supervisory Service ("FSS") and Public Company Accounting Oversight Board ("PCAOB") on a three-year cycle. The last external inspection (PCAOB and FSS) was conducted in 2024.



Root cause analysis and remediation

Continuous improvement is essential to Deloitte's culture of quality and excellence. Understanding why engagement level findings and SQM deficiencies occur is critical to being able to design effective remedial actions. When engagement level findings or SQM deficiencies are identified, whether through internal or external monitoring activities, actions are taken to identify gaps and develop appropriate remediation activities.

Remediation is imperative to drive continuous improvement in quality and avoid future similar findings. An audit quality plan is prepared by Deloitte Anjin and provides effective implementation and monitoring of key audit quality priorities.

Learning and development initiatives

At the core, Deloitte has a single, global mandatory audit technical learning curriculum, tailored for learners by level, using a dynamic blend of live instructor-led, digital on-demand courses, and on-the-job activities.

All client service practitioners are required to follow the firm's learning requirements for their roles and complete sufficient continuing professional education (CPE) each year to ensure both compliance with regulatory standards and Deloitte internal policies. This is achieved through structured, formal learning programs, such as internal or external courses, seminars, or e-learning, and all of these programs cover the full range of the Global Talent Standards (e.g., leadership & professional competencies, function-specific technical competencies, and competencies in areas of specialization). In addition, all licensed practitioners registered with the Korea Institute of Certified Public Accountants ("KICPA") are required to complete at least 40 learning hours every year.

All client service practitioners have clearly defined role expectations and global Talent Standards which outline the capabilities that are required of practitioners at each level.

Deloitte has made substantial investments in talent and learning strategies and transformed the technical curriculum to build the refreshed skillsets and proficiency required by level.

Aligned to Deloitte A&A's efforts to deliver a more skills-focused career experience, Deloitte prioritizes providing modernized learning experiences that are skills-based, tailored, and relevant for practitioners and professionals in their specific roles.

Deloitte has also established specific learning offerings for specialists working on engagements to support their knowledge and understanding. In addition, client service practitioners working on Assurance engagements are provided with a range of learning offerings responsive to emerging business needs.

The objective of the Deloitte Anjin professional development program is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of 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 & Assurance Curriculum.

Remuneration

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 internal 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.

Independence

Deloitte Anjin Independence

Deloitte Anjin has designed and implemented and operates a system of quality management (“SQM”) for the relevant independence requirements as it relates to audit or reviews of financial statements, and other assurance or related services engagements (“Independence SQM”). The Independence SQM comprises responses (policies and procedures) that address independence quality risks to the achievement of the independence objectives. The responses are based on expectations set out in Deloitte Global Independence policies, and are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. Deloitte Anjin leadership reinforces the importance of compliance with independence and related quality management 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 practitioners, and support staff have been adopted, emphasizing each individual’s responsibility to understand and meet the independence requirements. The Independence Leader is responsible for overseeing independence matters within Deloitte Anjin, including the design, implementation and operation of the Independence SQM.

The firm’s Independence SQM comprises responses to the following key independence areas:

- Client, engagement, and business relationships, including use of the independence business process tools: the Deloitte Entity Search and Compliance (DESC) system and the Service Request Monitoring (SRM) application
- Firm and personal financial relationships, including the use of the Global Independence Monitoring System (GIMS)
- Employment and other relationships
- Independence confirmations
- Independence consultations
- Independence-related policies and communications
- Independence learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements



DESC (Deloitte Entity Search and Compliance)

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



SRM (Service Request Monitoring)

Application integrated with DESC that provides a standard business process workflow for submitting and reviewing preapproval requests to provide services to and enter into business relationships with clients



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

The firm's Independence SQM also includes detective monitoring responses over some of the key independence areas to ensure independence compliance.

All responses (including the detective monitoring responses) in the Independence SQM are tri-annually self-assessed and subject to SQM monitoring for design, implementation and operating effectiveness on a risk-based approach.

Long association requirements of audit partners and practitioners

Deloitte Anjin complies with the key audit partner rotation requirements in accordance with the "Act on External Audit of Stock Companies 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.

Appendices

READING GUIDE Supporting EU/EEA network and financial disclosures are presented in the appendices.

Appendix A | EU EEA audit firms

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

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	Name of audit firms carrying out statutory audits in each member state
Austria	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Steuerberatung DWS1 Steiermark GmbH
Belgium	Deloitte Bedrijfsrevisoren/Réviseurs d'Entreprises BV/SRL
Bulgaria	Deloitte Audit OOD
Croatia	Deloitte d.o.o. za usluge revizije
Cyprus	Deloitte Limited
Czech Republic	Deloitte Audit s.r.o.
	Deloitte Assurance s.r.o.
Denmark	Deloitte Statsautoriseret Revisionspartnerselskab
Finland	Deloitte Oy
France	Deloitte & Associés
	Deloitte Audit Holding
	BEAS
	Constantin Associés
	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 S.A.
Hungary	Deloitte Könyvvizsgáló és Tanácsadó Kft.
Iceland	Deloitte ehf.
Ireland	Deloitte Ireland LLP
Italy	Deloitte & Touche S.p.A.
Latvia	Deloitte Audits Latvia SIA

EU/EEA member state	Name of audit firms carrying out statutory audits in each member state
Liechtenstein	Deloitte (Liechtenstein) AG
Lithuania	UAB Deloitte Lietuva
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
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością
Portugal	Deloitte & Associados, SROC S.A.
Romania	Deloitte Audit SRL
Slovakia	Deloitte Audit s.r.o.
Slovenia	Deloitte Revizija d.o.o.
Spain	Deloitte Auditores, S.L.
Sweden	Deloitte AB

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

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: €2.4 billion³

³ 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 2026, 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 the Euro is used in the member state, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2025 to 31 May 2026.

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’s 2026 turnover:

Turnover	KRW (in Million)
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	147,363
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	337,127
Total	484,490



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Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 460,000 people worldwide make an impact that matters at www.deloitte.com.

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