

This document contains a list of KGCCI members that provide audit & tax consultancy services in Korea (page 2-7) and in Germany (page 8). This contact list is arranged in alphabetical order.

Correspondence in German is available with flagged contacts. Kindly note that the concise overviews of the audit & tax consulting firms have been provided directly by the respective firms themselves.

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ABK Ltd. / 에이비케이

ABK, Accurate Bookkeeping Korea, is a bookkeeping and payroll service provider. Main business areas:

- Bookkeeping and financial reporting service
- Payroll and preparation of Korean individual tax returns
- Value-added Tax Filing
- Inventory Control
- Cash management service and AR/AP aging report

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BDO Sunghyun LLC is an independent member of BDO International Limited, the world's Top 5 accounting network who generated \$12.8 billion in revenue from 164 countries, 111,307 experts worldwide. BDO Korea runs 4 offices nationwide - Seoul, Busan, Changwon and Daegu. Industry and international accounting experts with multinational backgrounds work as a team to provide one-stop service. The advisory services include Domestic and International Taxation •Financial Advisory Service such as M&A, Valuation and Corporate Restructuring •External Audit/Internal Audit including Sarbanes-Oxley Compliance •IFRS Conversion and Implementation •Forensic and Litigation Support•Private Account •Business Services and Outsourcing. BDO Korea is the current external auditor for KGCCI.

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Jz associates is a group of CPA, CPTA (Tax Accountant), Lawyer (incl. Labour, Patent) for a foreign SMEs, investors and entrepreneurs in Korea. Joseph Zoh (""JZ"") is a Korean national with significant experience managing international businesses in Korea and throughout Asia. Prior to engaging in the private accounting and consulting business, he worked as CFO and Managing Director for leading international companies like ABB, Degussa, Leybold, Oerlikon, TI Automotives, Northpole, Ingersoll-Rand, and Molex, doing business throughout Asia.

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Kim & Chang is Korea's premier law firm. Since our founding in 1973, our proven track record of providing highest quality legal services to our clients and delivering "first-of-itskind" solutions to complex legal challenges has set us apart. We are the market leader in all major practice areas. Today, more than 2,000 professionals – both attorneys and industry/subject matter experts – work seamlessly together to pursue excellence and to craft innovative solutions for our clients around the world.

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Founded in 1977, Lee & Ko is a leading full-service law firm widely recognized for its long established record of excellence in providing legal services to diverse clientele in domestic and international matters. The firm provides experienced and effective service in all areas of law. Worldwide surveys conducted by professional reviews, such as IFLR 1000, Legal 500, Chambers Asia and Asia law have consistently given the firm top-tier ranking in all of its practice areas and the Chosun Daily (Korea's largest circulation newspaper) awarded its Most Trusted Brand Award to Lee & Ko.

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Lian Accounting Firm is a medium-sized accounting firm specializing in advising subsidiaries, branch offices and liaison offices of multinational companies. Founded in February 2006, Lian has built a strong reputation as an accounting firm providing high quality services at a reasonable price. As a result, today, we have wide spectrum of multinational companies as our clients.

- 60 CPAs and 40 accounting staffs
- Practice area: company establishment, accounting & financial reporting, tax compliance, payroll, cash management, corporate secretarial service
- Often we hear from our multinational clients that they wish their other international advisors are like Lian
- Member of TAG alliance

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MAZARS SEBIT KOREA / 새빛회계법인

Mazars is an international, integrated and independent firm, specializing in audit, accountancy, advisory, tax and legal services. We assist clients of all sizes, from SMEs to mid-caps and global conglomerates, as well as start-ups and public bodies at every stage of their development. As of January 1, 2019, we operate throughout 91 integrated countries and territories that make up our unique integrated partnership. We draw upon the expertise of 24,400 women and men led by 1,100 partners working from 318 offices worldwide. Mazars Korea is a well-established professional service firm in Korea with a strong focus on international companies. We have a team of around 90 professionals including Korean, French, English, Japanese, and German speaking professionals providing a wide range of services such as Audit, Tax, Accounting, Payroll and Financial Advisory.

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Shin & Kim is one of Korea's largest and leading law firms. With over 600 professionals, we provide comprehensive legal services. Our clients include Fortune 500 companies, Korean conglomerates, foreign and domestic financial institutions, small and medium-sized enterprises and government agencies. Shin & Kim is proud to provide high-quality services specifically tailored to our international clients' needs. We are consistently recognized by prominent international legal publications as one of the foremost law firms in M&A, banking & finance, antitrust, labor, projects & energy, construction, real estate, TMT and dispute resolution/litigation.

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WITH Accounting Corporation

Specializes in the entry and establishment of small / medium enterprises in Korea. Provides operational (accounting, payroll, HR and tax) support through an outsourcing arrangement. Tangential services include wide range consulting (legal, immigration and visa) related to setting up a business in Korea.

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Lee & Bracksiek GmbH Steuerberatung

Lee & Bracksiek is a tax consultancy firm based in Düsseldorf. We support you as tax consultants and management consultants in tax and business management issues. We provide you with financial accounting, payroll accounting, preparation of annual financial statements and tax returns, as well as the establishment of holding structures.

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As attorneys, tax advisers, management and IT consultants and auditors, we are present with 109 own offices in 49 countries. Worldwide, our clients trust our 5,120 colleagues. Rödl & Partner stands out through its corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be separated into individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

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