

Independent Assurance Report on the Sustainability Report in Samsung Electronics Sustainability Report (English Translation of a Report Originally Issued in Korea)

To the Management of Samsung Electronics Co., Ltd.,

We have undertaken a limited assurance engagement on the Sustainability Report (the "Report") of Samsung Electronics Co., Ltd. (the "Company") for the year ended 31 December 2023.

Identified Sustainability Information

The Sustainability Information included in the Report and subject to our assurance engagement consists of the following, with the exclusion of greenhouse gas emissions (Scope 1, 2, 3) and related information:

- 'Global Reporting Initiative (GRI) Standard Index' stated on pages 74-76
- 'Sustainability Accounting Standards Board (SASB) Standard Index' stated on pages 79-80
- 'ESG Data' stated on pages 56-68

Our assurance engagement is for the fiscal year ended December 31, 2023, and we have not performed assurance procedures on prior periods or on other information included in the Report, and accordingly, we do not express any conclusion on such information.

Criteria Used by the Company

The criteria used by the Company to prepare the Sustainability Information (the "Criteria") are the GRI Standards and SASB (Hardware, Semiconductors) Standards. As there is no generally accepted framework or established practices for evaluating and measuring sustainability information, various measurement techniques can be acceptable, which may affect comparability between companies and across periods.

Assurance Conclusion – Limited Assurance

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Sustainability Information in the Report for the year ended 31 December 2023, has not been prepared, in all material respects, in accordance with the Criteria.

Inherent Limitations in Preparing Sustainability Information

The Sustainability Information includes inherent uncertainties based on climate-related scenarios and forward-looking statements. These uncertainties arise from the incomplete nature of scientific and economic knowledge regarding the potential physical and transitional impacts of climate change, their likelihood, timing, and effects.

Responsibilities of the Company

The Company is responsible for selecting and establishing appropriate Criteria for preparing the Sustainability Information, considering relevant laws and regulations, and for the preparation of the Sustainability Information in accordance with these Criteria. This responsibility includes designing, implementing, and maintaining internal controls relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error.

Our Responsibility

We plan and perform our work to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error, and to form an independent conclusion based on the evidence obtained, which we then report to the Company's management. As our role involves forming an independent conclusion on the Sustainability Information prepared by management, our involvement in the preparation of the Sustainability Information would impair our independence and is not permitted.



Standards for Performing Assurance Engagements

We performed our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the International Auditing and Assurance Standards Board (IAASB).

Our Independence and Quality Control

We comply with the independence and other ethical requirements of the Code of Ethics for Professional Accountants. This code is based on principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. We apply International Standard on Quality Control 1, which includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements, to maintain a comprehensive quality control system.

Summary of Procedures Performed as the Basis for Our Conclusion

To identify areas where material misstatements in the Sustainability Information might arise, we planned and performed our work based on professional judgment. Our procedures for the limited assurance engagement included:

- Performing limited verification of the assured Sustainability Information through inquiries and analytical reviews
- Interviewing personnel responsible for aggregating and preparing the Sustainability Information at the corporate level
- Inquiring about the Company's materiality assessment procedures considering key stakeholders
- Visiting the Company to understand the processes and systems used to manage and report the Sustainability Information
- Verifying that the financial information included in the Report is appropriately derived from the audited financial statements of the Company

The procedures performed in a limited assurance engagement vary in nature and timing and are less extensive than those for a reasonable assurance engagement. Therefore, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been performed.

Restricted Use

This report is prepared solely for the management of the Company to assist in understanding the Company's sustainability performance and activities. Accordingly, we do not accept or assume any responsibility to any other party.

Seoul, Republic of Korea
Deloitte Anjin LLC
27 June 2024

Deloitte Anjin LLC

This assurance report is valid as of the date of the report (June 27, 2024). Therefore, events or circumstances occurring between the date of this report and the time it is read could significantly impact the information presented and may require revisions to this report.