

KCY PARTNERS

TRADE · ENERGY · M&A · AI

**Where growth stalls,
KCY PARTNERS begins.**

Trade · Energy · Mergers & Acquisitions and Investment · AI Development
With partners across nine countries and thirteen cities.

COMPANY

Company Overview

Legal name	KCY PARTNERS LLC 케이씨와이파트너스 유한회사
CEO	KC YOON (KangChan Yoon · 윤강찬) Representative Director & CEO
Founded	Trading business started 1999 · Incorporated 2016
Business	Trade · Energy · Mergers & Acquisitions and Investment · AI Development
Head office	1105-14, C-dong, 128 Beopwon-ro, Songpa-gu, Seoul, Republic of Korea 서울특별시 송파구 법원로 128, C동 1105-14호 (문정동)
Contact	+82-2-867-0035 kcypartners@gmail.com kcypartners.com
Business reg. no.	429-87-00575
Global network	Nine countries, thirteen cities — Korea · Canada · USA · Italy · Germany · China · Japan · Vietnam · Thailand

ABOUT US

K · C · Y

K — Korea	We combine excellent technology and advanced information from Korea and around the world to give investors a service they can rely on.
C — Consulting	We establish investment strategies tailored to each investor’s needs, supporting successful decisions.
Y — Yield	Beyond financial performance, we aim at sustainable growth and create value that develops together with the client’s business.

BUSINESS

Four pillars that design corporate growth.

01

Trade

IMPORT & EXPORT

Since 1999 we have run imports into Korea and third-country trade from bases across Asia and Europe, handling **household goods and corporate supplies**. From sourcing new buyers to advising major Korean corporations, the network built on the ground is our asset.

Household goods

Corporate supplies

Import & export

Third-country trade

02

Energy

ENERGY BUSINESS

We work in **LNG and crude oil**. Carrying over the country-by-country partner network built through trade, we connect supply and demand and examine trading and investment opportunities together. It is also why our North American base sits in Alberta, Canada.

LNG

Crude oil

Alberta base

03

M&A & Investment

CROSS-BORDER DEALS

We manage the entire journey in eight stages — market research, target selection, financial analysis, negotiation, due diligence, deal structuring and post-merger integration — working with leading overseas legal and tax specialists.

Mergers & acquisitions

Investment consulting

Inbound investment

04

AI Development

SOFTWARE & SERVICES

AI research & development and software supply are registered business purposes, and we build the services **ourselves**. Most notably an **AI for tax-audit and tax readiness**, designed to finish the complex judgement a National Tax Service audit demands in **under two minutes**.

Built in-house

Tax-audit AI

2-minute diagnosis

AI PRODUCTS

Self-Service Tax AI for Korea’s National Tax Service.

AI that lets a taxpayer check their own exposure to a National Tax Service audit or a fund-source investigation — before the authorities do. Concept, algorithm design and launch were all done in-house. Both services are live.

LIVE SERVICE

FunFunTax AI
Tax Audit Response Center

편편택스 AI 세무조사대응센터

taxdefenselab.com

Two diagnostic tracks. For businesses: revenue structure, expense classification and sector risk. For individuals: fund source and gift-tax exposure after a property purchase, calculated the PCI way. Built on the criteria the tax authority actually applies.

2 min	Zero	2 tracks
to a result	personal data	Corp · Individual

Concept to delivery — KC YOON, CEO

LIVE SERVICE

KNOURTAX
PCI Fund-Source Simulator

노어택스 — Pre-audit fund source check

knourtax.kr

The first fund-source calculator in Korea to simulate the tax authority’s PCI (property–consumption–income) analysis from outside. It compares declared income against actual spending and asset growth to surface the gap that would put a taxpayer on an audit list.

First	30 min	Pre-audit
PCI simulator in Korea	to a report	before, not after

Concept to delivery — KC YOON, CEO

Why this is hard to build

There are plenty of tax calculators. A program that computes **how the tax authority decides whom to audit** is a different problem — because that formula is not published.

01

Reconstructing an unpublished rule set

We worked backwards from what actually gets flagged in real audits and rebuilt it as rules.

02

A tax code that changes yearly

One wrong deduction figure or penalty rate and the whole result is wrong.

03

Accuracy without personal data

Figures are computed on the user’s own device and never sent to a server.

04

Reasons, not verdicts

Output has to be something a tax accountant can review and explain.

05

Encoding 20 years of judgement

Not a data problem but an experience problem — and it takes the longest.

06

Being wrong costs real money

In tax, an error is a tax bill. We design conservatively.

Why this matters in Alberta

One of Canada’s three national AI institutes is **Amii in Edmonton, Alberta**, and in December 2024 the province published its **AI Data Centre Strategy** — targeting North America’s large-scale AI compute on cheap natural-gas power, a cold climate and industrial land (Wonder Valley alone is a \$70bn build-out). KCY PARTNERS works in **energy and AI at the same time**, and Alberta is where those two meet.

Sources — Government of Alberta, AI Data Centre Strategy (Dec 2024) / Amii, Pan-Canadian AI Strategy

GLOBAL NETWORK

Nine countries, thirteen cities, expanding worldwide.

Long before the internet was widespread, our CEO travelled the world in person to build relationships. Those relationships are the network today — a legal partner in Italy, a European partner in Germany, and trade partners in Japan, Vietnam and Thailand.

Korea	Seoul	Head office
Canada	Calgary · Vancouver · Toronto	North America · Energy
USA	New York · Los Angeles	North America
Italy	Milan	Legal partner
Germany	Frankfurt	European partner
China	Beijing · Shanghai	Trade & M&A
Japan	Tokyo	Trade partner
Vietnam	Ho Chi Minh City	Trade partner
Thailand	Bangkok	Trade partner

Our North American base is Alberta, Canada. Energy is the reason.

Alberta holds the world’s fourth-largest oil reserves, and produces 80% of Canada’s oil and 60% of its natural gas. The Coastal GasLink and Trans Mountain pipelines now carry that output to west-coast ports, opening an export route to Asian markets. Its corporate tax rate is the lowest in Canada, and it has the highest number of engineers per capita in North America. That is why KCY PARTNERS, working in LNG and crude, bases its North American operations in Alberta.

4 th Largest oil reserves worldwide	80 % of Canada’s oil production	60 % of Canada’s natural gas	23 % Corporate tax · lowest in Canada
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HISTORY

From a trading company in 1999 to KCY PARTNERS today.

1999	Trading business founded A trading company established in Seoul, running imports and third-country trade from bases in China, Italy, Spain, Germany and India.
2016	Incorporated Incorporated as a management consulting company, putting corporate advisory work on a formal footing.
2020	AI & M&A added Added AI research and development, software supply and M&A consulting to the scope of business.
2021	Overseas investment advisory Extended advisory into cross-border M&A consulting, inbound investment and overseas financial consulting.
2022	Trade formalised Brought the trade and import/export operations tied to each business line into the formal scope of business.
2024	KCY PARTNERS launched Renamed KCY PARTNERS, re-establishing the company’s identity as a global corporate investment firm.
2026	In-house AI • Alberta Built a tax-audit and tax readiness AI in-house, and established Alberta, Canada — holder of the world’s fourth-largest oil reserves — as the North American energy base.

M&A PROCESS

The whole acquisition, managed in eight stages.

Any company can be a target. From market research to post-merger integration, every stage is clearly separated and managed.

STEP 01 Market Research We assess the market position, competitive environment and growth potential of the target.	STEP 02 Target Selection We identify and select acquisition targets aligned with the investment strategy.
STEP 03 Financial Analysis We analyse the target's financial position and evaluate its value.	STEP 04 Negotiation We negotiate terms and price, aligning the interests of both sides.
STEP 05 Due Diligence We conduct a thorough legal, financial and operational review.	STEP 06 Deal Structuring We design the transaction structure and secure the necessary funding.
STEP 07 Integration We manage post-merger integration to maximise synergy between the two companies.	STEP 08 Strategic Advisory We provide clients with strategic advice related to M&A.

FOUNDER

Founder

REPRESENTATIVE DIRECTOR
& CEO

KC YOON

KangChan Yoon · 윤강찬

Trade · Energy · M&A · AI
Representative Director & CEO, KCY
PARTNERS LLC
YouTube — FunFunTax
Author, “Tax Consulting Methods of
the NTS”

In 1999, CEO KangChan Yoon took his first steps into business by establishing a trading company in Seoul. Working from Korea with bases in China, Italy, Spain, Germany and India, he opened new ground in global trade — identifying new buyers through imports into Korea and third-country trade, and securing the company’s growth.

This was before the internet was widespread. He travelled extensively to find partners he could trust, achieving remarkable results through that hands-on approach, and built a reputation for reliability by providing trade consulting to major Korean corporations.

**“What matters is not what has been done so far,
but what can be achieved in the future.”**

Built on partnerships formed over many years, KCY PARTNERS today leads innovation in global M&A and investment consulting across Korea, China, the United States, Canada, Italy and Germany. More recently he has extended that experience into technology and content — building an AI for tax-audit and tax readiness in-house — and set those judgements down in his book “Tax Consulting Methods of the National Tax Service”. Away from business he has kept classical concerts going for over a decade — from recitals of a hundred to performances of a thousand, funded entirely from his own pocket, with all proceeds donated to medical supplies for children and the building of sanitation facilities, schools and hospitals in Africa. Hyundai Motor and Korean Air were among the sponsors.

**Trade · Energy · M&A · AI — whatever the stage, we’ll look at it with
you.**

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