detailgeneral corporationsmall businessresearchand tax credit for human resource development expenses (Article 10 of the Special Tax Service Act) New growth and original technology research and development expenses × up to 30\*%〔20%+(importNew growth relative to amountR&DSpecific gravity × 3 times)〕\* KOSDAQ listing Medium-sized companies maximum40%(25%+α)New growth and original technology research and development expenses × up to 40%〔30%＋(import amountContrast new growthR&D proportion × 3 times)national strategic technologyResearch and development costs × up to 40%[30%+ (national strategic technology compared to import amount)R&D proportion × 3 times)] national strategic technologyResearch and development expenses × up to 50% [40%+ (national strategic technology compared to the amount ofR&D proportion × 3 times)]

If applicable to above/not selected①･② many thingselect① Previous year accrual Excess amount × 25%② R&D cost of the current year × [Basic0%＋(SalesCompared to R&D ratio ×1/2 times\*]\* Up to 2% If applicable to above/not selected①･② many thingselect① Excess amount incurred in the previous year × 50%②R&D cost for the current year × 25%

\* Small and medium-sized businessesGradual reduction in deduction rate upon graduation

- After graduating from a small business (including grace period)15% for 3 years, 10% for the next 2 years ※ New deduction rate for mid-sized companies (taxable years starting after January 1, 2013)Many of ①･② thingselect① Previous yearAmount exceeding accrued amount × 40%② Current yearR&D cost ×8%☞ Mid-sized companies (Article §9③ of the Special Decree)Small and medium-sized businessesProbably notmainThe business is small and medium-sized businesspossession andSatisfying practical independence of anagement

eve 3 years average take 500 billionunderTechnology transferand technology cquisitionSpecial taxation provisions for etc. (Article 12 of the Special Taxation Act)- Medium-sized companiesSame as small and medium-sized businesses- Patent rights etc. on transfer income Aboutcorporate tax50% discount- Medium-sized companies\* Small and Medium Business Departmentsame\*Applies to tax years starting after January 1, 2022 - Patent rights etc. In rental income Aboutcorporate tax25% discountventure companyTax deduction when investing in etc.(Article 13-2 of the Special Provisional Act)Small and Medium Business Departmentsame- Venture companyTax deduction of 5% of the investment amount when investing in etc.Performance sharing systemManagement performance tax credit for small and medium-sized businesses (Article 19 of the Special Taxation Act) Not applicable Performance sharing15% of the management performance bonus paid to employees by small and medium-sized businesses\*operating profitDelete any corporate requirements that ariselargest shareholderetc., excluding those whose total salary exceeds 70 million wonIntegrated investment tax credit (Article 24 of the Special Taxation Act)Facility Investment(%)Tang moodIncrement era Medium Small One and a half1)1310 3

New Growth & Original Technology3512 National Strategic Technology 2) 681641) Deductible assets : ① Tangible assets for business (however, land, buildings,Excluding vehicles, equipment, etc.)② Some Tangible assets (excluding ①) andintangible assets

2) '21.7.1.Applicable to those who invest in facilities