Review Fit or not Industry standard Whether the consumer service business\* specified in Article 29, Paragraph 3 of the Enforcement Decree of the Restriction of Special Taxation Act is not engaged in as the main business\* ① Hotel business and inn business (excluding tourist lodging business under the Tourism Promotion Act) ② Bar business (general entertainment bar business, martial arts bar business, and the Enforcement Decree of the Food Sanitation Act)Applicable only to group bar business pursuant to Article 21, but exclusively for foreigners pursuant to the Tourism Promotion ActExcluding entertainment restaurant business and tourist entertainment restaurant business) yes No Size standards by industry Whether the sales requirements fit the size standards for each industry main industry take one million won\* Framework Act on Small and Medium Enterprises Enforcement Decree [Appendix 1]Size standard\* Framework Act on Small and Medium Enterprises Enforcement Decree [Appendix 1] With revision,freshly ①Applicable to small and medium-sized businesses → Small and medium-sized businesses from the fiscal year in which the cause arises ② Not applicable to small and medium-sized businesses → Until the fiscal year in which the cause occurred and the three following fiscal years.To small and medium-sized businessesspring yes No Graduation criteria Total assetsWhether it meets the criteria Total assets (KRW 500 billion) under) one million won yes No Separate standard

Whether the company belongs to a business group subject to public notice under the Monopoly Regulation and Fair Trade Act or a company deemed to have been incorporated or notified as a domestic affiliate of a business group subject to public notice. Yes No

Independence criteria Corporations (including foreign corporations) with total assets of KRW 500 billion or more have 30% of the shares. More than thatWhether it is owned directly or indirectly and is not the largest investor yes No ★ Related companySatisfaction differentIf you have an investment relationship with a corporation,Whether the total sales combined between related companies is within the sales size standard above yes No