Review Fit or not Target Requirements ①Small and medium-sized businesses established in areas other than the metropolitan area overpopulation control area (overpopulation in the metropolitan area after May 29, 2018) (Includes youth start-ups founded in suppressed areas and companies with an income of less than KRW 48 million) ②A company designated as a business incubation center operator pursuant to Article 6, Paragraph 1 of the Small and Medium Business Startup Support Act Target Requirements ③Among venture companies under Article 2 (1) of the Act on Special Measures for the Promotion of Venture Businesses, those that meet the requirements of Article 2-2 of the same Act (excluding subparagraph 2 (b) of Paragraph 1 of the same Article) or the amount of research and development expenses incurred in the taxable year A corporation with a stake of more than 5% of the company and confirmed as a venture business within 3 years of establishment ④ A company certified as a new energy technology small and medium-sized enterprise before the end of the taxable year in which the founding date falls and the three following taxable years. Yes No (Eligible for exemption Among ①~④ anyin one “Yes” if applicable)

Founded Requirements To start a businessApplicable or not Merger, division, investment in kind or transfer of business, conversion to corporation, re-opening of business after closure, businessexpansionand adding other industries does not constitute a start-up (Article §6⑥ of the Special Decree) yes No Sectors Requirements (Eligible for exemption① or ③ In case of a company) Does it fall into the industry listed in Article 6③ of the Special Trade Act? Mining, manufacturing, construction, restaurant, publishing, broadcasting, telecommunications, research and development,Limited to the listed industries such as advertising industry and professional design industry. Yes No reduction rate Subject to reduction ① a) '18.5.29. Afterwards, young start-up companies started in areas other than the metropolitan overconcentration control area (Article §5① of the Special Decree) 100% discount rate yes No b) '18.5.28. Previously, youth start-up companies (Article §5① of the Special Decree) established outside the metropolitan areaTwo-year tax years from the start of the first taxable year of income and the following taxable year. reduction rate75% c) Two years of taxation from the start date of the next tax year after application of “B” for youth start-up companies reduction rate50% Subject to reduction ①,② d) Companies established after May 29, 2018 in areas other than the metropolitan overconcentration control area with an income of KRW 48 million (KRW 80 million from 2022) 100% discount rate e) 4 years from the start of the first tax year in which income is earned and the next tax year.tax year reduction rate50% f) Businesses with an income of KRW 48 million (KRW 80 million from 2022) or less established in the metropolitan overconcentration control area after May 29, 2018 Subject to reduction ③,④ h) Taxation year for 4 years from the start date of the first income generation tax year and the following tax year after the date of venture business confirmation (date applicable to new energy technology small and medium-sized business)

Subject to reduction ①~④ i) '18.1.1. As companies ①~④ that were founded after that, they entered the new growth service industry (Article 1).Special Provision §5)A taxable year of two years from the start of the first tax reduction tax year and the following taxable year for a business operated by the company. reduction rate75% j) Taxation year of 2 years from the start of the taxation year following application of “A” reduction rate50% Additional reduction k) In addition to the reduction rates for “B”, “C”, “E”, “4”, “A”, and “Ja” above, the employment growth rate from the previous year is reduced by 1/2 (meeting the minimum number of employees by industry). Reduction rate 25~50% Subject to exemption,Corporate tax reduction applied to income generated from businesses that meet all start-up and industry requirements 2012.12.31. before founded Such as case "mind, of “sa” 4 years to 3 yearsapply entireReduction rate cannot exceed 100%