Settlement adjustmentitem① Depreciation (immediate depreciation amount)(including) (Article §23)☞ Depreciation expenses for tangible assets and intangible assets with indefinite useful lives of corporations applying the Korean International Financial Reporting Standards can be reported and adjusted.② Inherent purpose business reserve fund (Article §29)☞ In the case of non-profit corporations undergoing external audit, reporting can be adjusted based on profit disposition.③ Retirement benefit reserve (Article §33)④ Provision for loan losses (Article §34 of the Act)⑤ Provision for amortization of indemnity claims (Article §35 of the Act)☞ Among corporations that apply the Korea International Financial Reporting Standards, Korea Housing and Urban Guarantee Corporation etc. can adjust their reporting based on profit disposition.⑥ Corporate Tax ActBad debts falling under the grounds of Enforcement Decree §19-2①(7) to (13) (Article §19-2③2)⑦ Loss on valuation of inventory assets that cannot be sold at normal prices due to damage, corruption, etc. (Article §42(31) of the Act)

⑧ Loss on valuation of tangible assets due to natural disaster, fire, etc. (Article §42(32) of the Act)⑨ NextIf the issuing company goes bankrupt as a stock,When a decision to approve a rehabilitation plan is made, or when a company shows signs of insolvency, valuation losses on the stocks concerned (Article 42 (33) of the Act)Entrepreneur and new technology entrepreneurStocks issued and held by small and medium business startup investment companies and new technology business finance companies, respectively.A stock-listed corporationissued stockspecial relationshipStocks issued by an unlisted corporation (assessed after February 22, 2008)