Execution Standard 42-76-2 Booking exchange rate for foreign currency assets and liabilities Foreign currency assets and liabilities are recorded as won amounts converted according to the following method. Division How to convert KRW 1. Foreign currency assets and liabilities incurred during the fiscal year It is converted according to the sales base rate as of the date of occurrence. In this case, if the date of occurrence of foreign currency assets or liabilities falls on a public holiday, the exchange rate of the immediately preceding day shall apply. 2. When selling or purchasing foreign currency held during the fiscal year It is based on the exchange rate actually applied by the bank. 3. When acquiring other foreign currency assets or repaying existing foreign currency liabilities with foreign currency held during the fiscal year. Foreign currency held is accounted for in Korean Won on the books.