■ Enforcement Rules of the International Tax Adjustment Act [Appendix Form No. 2] Statement of adjustment of share of costs, etc. (front) 1. Personal information of the submitter ① Corporation name (trade name) ② Business registration number ③ Representative (name) ④ Tax year ⑤ Location (address) 2. Agreement on sharing of costs, etc. ⑥ Types of intangible assets ⑦ Date of written agreement ⑧ Date of initial development costs ⑨ Development completion (estimated) date 3. Participants in the agreement to share costs, etc. ⑩ Corporation name (trade name) ⑪ Country name ⑫ Location (address) ⑬ Industry ⑭ Relationship with the submitter 4. Calculation of normal cost sharing amount Name of participating corporation total the year intangible assets ⑮ When calculating the participant's taxable income, Recognized share of costs, etc. ⑯ Intangible assets owned by participants in the cost sharing agreement Cost of use development cost ⑰ Interest paid when borrowing the contribution amount ⑱ Intangible asset development costs of participants in the relevant year, etc. Share amount ( ⑮ - ⑯ - ⑰ ) ⓐ normal cost Calculation of contribution amount ⑲ Expected benefits ⓑ ⑳ Expected benefit ratio ( ⑲ of each I ÷ ⓑ ) ㉑ Normal cost sharing ( ⓐ x ⑳ ) Calculation of adjustment amount ㉒ Difference ( ⑱ - ㉑ ) 5. Calculation of the adjusted amount of the share of costs, etc. according to the adjustment of the participant's share Name of participating corporation total Changed Calculation of expected benefits ㉓ Expected benefit before change ⓒ ㉔ Expected benefit ratio before change ( each column of ㉓ ÷ ⓒ ) % ㉕ Expected benefits after change ⓓ ㉖ Expected benefit ratio after change ( each column of ㉕ ÷ ⓓ ) % ㉗ Expected benefit variation ratio ( ㉖ / ㉔ ) % Calculation of rebalancing amount ㉘ Total share of actual costs, etc. ⓔ ( ㉗ 120 % More than or 80% or less) ㉙ Total normal cost sharing ( ⓔ x ㉖ ) ㉚ Cost sharing readjusted amount ( ㉘ - ㉙ ) Pursuant to Article 20 (1) of the Enforcement Decree of the International Tax Adjustment Act, we submit the statement of adjustment of cost, etc. share as above. year month day Submitted by (signature or seal) To the heads of local tax offices and tax offices: 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]