(Back) ※ Domestic corporations that engage in financial product transactions pursuant to Article 57 of the Enforcement Decree of the International Tax Adjustment Act must prepare this statement. 1. “1. “Hybrid Financial Product Transaction Details” contains the financial product transaction details in accordance with Article 57 of the Enforcement Decree of the International Tax Adjustment Act. 2. 2. ②: Enter the maturity date of the hybrid financial product (repayment date if there is a repayment period, conversion date in the case of convertible bonds, etc.). 3. 3. ③: Enter the product name of the hybrid financial product listed in the contract. 4. 4. ④: Enter the initial issuance price of the relevant hybrid financial product. 5. 5. ⑤: Enter the name of the counterparty company, which is an overseas specially related person with whom the hybrid financial product transaction took place. 6. ⑦: Write down according to the following categories. A. If the submitter directly or indirectly owns more than 50% of the voting stocks (shares) of an overseas specially related person (Article 2 (2) 1 (a) of the Enforcement Decree of the International Tax Adjustment Act): “Control” write. B. If an overseas related party directly or indirectly owns more than 50% of the voting stocks (shares) of the submitter (Article 2 (2) 1 (b) of the Enforcement Decree of the International Tax Adjustment Act): “Controlled Write ”. C. When the same third party directly or indirectly owns more than 50% of the voting stocks (equity shares) of the foreign specially related person and the submitter (Article 2 (2) 2 of the Enforcement Decree of the International Tax Adjustment Act) : write as “affiliate” D. The submitter and the overseas specially related person have common interests and either party can substantially determine all or an important part of the business policy of the other party, or a third party can substantially determine the business policy of the submitter and the overseas specially related person. In cases where it is possible (Article 2 (2) 3 and 4 of the Enforcement Decree of the International Tax Adjustment Act): Enter “actual control.” 7. 7. ⑩: Enter the interest rate applied to the relevant hybrid financial product. 8. 8. ⑪, ⑲: Enter the ratio of the amount not included in taxable income in the country where the counterparty is located among the total interest costs paid to the counterparty in relation to the hybrid financial product. 9. 9. ⑫: Enter interest payment conditions, repayment order, etc. when issuing the relevant hybrid financial product. 10. “2. “Interest expenses to be included in income for the relevant business year” includes “1. In “Hybrid Financial Product Transaction Details,” write down the interest expenses included in gross income for the year in accordance with Article 25 (2) of the International Tax Adjustment Act. 11. 11. ⑬: Enter the appropriate period in accordance with Article 58 of the Enforcement Decree of the International Tax Adjustment Act. The business year in which the end date of this appropriate period falls is the relevant business year. 12. 12. ⑱: Enter the total interest expense paid to the relevant counterparty in relation to the hybrid financial product. 13. 13. ㉑: In ⑱, first enter the interest expenses denied pursuant to Article 22 of the Act on the Adjustment of International Taxes or Article 24 of the same Act. 14. ㉓: Enter the total amount included in gross income for the relevant business year. 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]