Case study • Basic status: 10,000 shares of common stock, 2,000 shares of preferred stock, par value KRW 5,000 • Paid-in capital increase : 2022.2.5. 2,000 shares of common stock, 400 shares of preferred stock, Face value KRW 5,000, issue price KRW 15,000 (common stock), 8,000 won (preferred stock) • Stock dividend : 2022.3.5. 1,000 shares of common stock, 200 shares of preferred stock • Stock split: 2022.6.1. Split into KRW 500 • Paid of the capital reduction : 2022.7.2. 13,000 shares of common stock, 2,600 shares of preferred stock • Capital reduction value KRW 2,000 (common stock), 900 won (preferred stock) • Stock merger : 2022.8.1. Merge 2 shares into 1 share • Equity conversion : 2022.10.1. Convert KRW 10,000,000 convertible bond (par value) into 1 share of common stock per KRW 4,000 Status of changes in capital (investment)⑧ Date ⑨ Reason Code Details of stocks that increased (decreased) ⑭ Increase (Decrease Capital) ⑩ Type ⑪ Number of shares (number of shares invested) ⑫ Par value per share ⑬ Issue (acquisition) price per share ⑮ Beginning 12,000 5,000 60,000,000

2. 5. 01 01 2,000 5,000 15,000 10,000,000

2. 5. 01 02 400 5,000 8,000 2,000,000

3. 5. 04 01 1,000 5,000 5,000,000

3.5 04 02 200 5,000 1,000,000

6. 1. 07 01 117,000₁ 500 -₂

6. 1. 07 02 23,400 500 -

7. 2. 05 01 (13,000) 500 2,000 (6,500,000)

7. 2. 05 02 (2,600) 500 900 (1,300,000)

8. 1 08 01 (58,500)₃ 1,000 -₄

8. 1 08 02 (11,700) 1,000 -

10. 1 03 01 2,500 1,000 4,000 2,500,000

⑯ Final 72,7005 1,000 72,700,000