■ Enforcement Rules of the International Tax Adjustment Act [Appendix Form No. 48] (front) ① Parent company name Overseas local corporation financial situation statement [ ] Fixed division, [ ] Provisional settlement ③ Parent company fiscal year . . . ~ . . . ② Parent company business registration number ④ Overseas local corporation business year . . . ~ . . . I. Overseas local corporation financial situation statement data submission status (total) ⑤ Number of local corporations subject to submission ⑥ Number of local corporations submitted ⑦ Number of local corporations not submitted (⑤-⑥) II. Financial status of overseas local corporations (prepared for each overseas local corporation) (unit: won) ⑧ Overseas local corporation name ⑨ Overseas local company identification number 1. Overseas local corporation summary balance sheet (⑩ applicable exchange rate: ) 2 Overseas local corporation summary income statement (⑪ Applicable exchange rate: ) I. Total assets 01 I. Sales 27 1. Cash and deposits 50 1. Sales to related parties 28 2. Trade receivables to specially related persons 02 2. Other sales 29 3. Other trade receivables 03 II. Cost of sales 30 4. Inventory 04 1. Purchase from a related party 51 5. Securities 05 2. Other purchases 52 6. Investment securities 55 III. Gross Profit and Loss 56 7. Loans to specially related persons 06 IV. Selling and general administrative expenses 31 8. Other loans 07 1. Salary (parent company dispatched employees) 32 9. Tangible assets 08 2. Salary (other) 33 1) Land and buildings 09 3. Rent 34 2) Machinery, vehicle transport 10 4. Research and development expenses 35 3) Other tangible assets 11 5. Bad debt expense 36 10 Intangible assets 12 6. Other selling and administrative expenses 37 11. Assets other than those classified above 13 V. Operating profit and loss 57 II. Total liabilities 14 VI. Non-operating income 38 1. Purchase liabilities to specially related persons 15 1. Interest income 39 2. Other purchase payables 16 2. Dividend income 40 3. Borrowings from specially related persons 17 3. Debt exemption benefit 53 4. Other borrowings 18 4. Other non-operating income 41 5. Accounts Payable 19 VII. Non-operating expenses 42 6. Debts other than those classified above 20 1. Interest expense 43 III. Total capital 21 2. Other non-operating expenses 44 1. Capital 22 VIII profit and loss before corporate tax 58 2. Other capital 23 IX. corporate tax expense 47 1) Capital surplus 24 X. Net profit or loss 48 2) Retained earnings 25 3) Others 26 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]