(behind) 3. Overseas local corporation retained earnings disposal statement (10 applicable exchange rate: ) 4. Overseas local corporation loss settlement statement (10 Applicable exchange rate: ) I. Unappropriated retained earnings 71 I. Unprocessed loss 83 1. Unappropriated profit carried forward from previous period (Unprocessed deficit carried forward from previous year) 72 1. Unprocessed deficit carried forward from previous year (Unappropriated retained earnings carried forward from previous period) 84 2. Profit from previous posting error correction (Electrical error correction loss) 73 2. Posting error correction loss (Profit from previous period error correction) 85 3. Interim dividend amount 74 3. Interim dividend amount 86 4. Net profit (net loss) 75 4. Net loss (net profit) 87 II. Transfer amount such as voluntary reserve fund, etc. 76 II. Loss treatment amount 88 III. Retained earnings disposal amount 77 1. Voluntary reserve transfer amount 89 1. Cash dividends 78 2. Other legal reserve transfer amounts 90 2. Stock dividends 79 3. Profit reserve transfer amount 91 3. Mandatory reserve fund 80 4. Capital surplus transfer amount 92 4. Other discretionary points and bonuses, etc. 81 III. Unprocessed loss carried forward to next year 93 IV. Carryover retained earnings 82 In accordance with Article 58 of the Act on the Adjustment of International Taxes and Article 98 of the Enforcement Decree of the Act on the Adjustment of International Taxes, we submit the financial status statement of the overseas local corporation. Year Month Day Submitter (Signature or Seal) To the Head of the Tax Office How to write ※ This form is for domestic corporations that have made overseas direct investment pursuant to Article 3, Paragraph 1, Subparagraph 18 (a) of the Foreign Exchange Transactions Act, which owns more than 10/100 of the total number of issued stocks or total investment of the invested corporation and the investment amount (securities investment) and total loan investment) is KRW 100 million or more, or directly or indirectly owns more than 10/100 of the total number of issued stocks or total investment of the investee corporation, and the investee corporation and the 「Act on International Tax Adjustment」 Article 2 (1) 8 All domestic corporations in a special relationship under subparagraph are subject to submission (if the above requirements are met, all co-investors are subject to submission). Here, the foreign currency conversion of KRW 100 million or more is the amount converted at the trading base rate as of each investment execution date or the established trading base rate. 1. If the domestic parent corporation and the overseas local corporation have different business year end dates, it should be prepared for the overseas local corporation's fiscal year that ends immediately before the domestic parent corporation's fiscal year end date. If provisional settlements are prepared, place a √ in [ ] of the provisional settlement. 2. For the conversion of foreign currency into Korean won, in the case of summary balance sheet and retained earnings (deficit) treatment statement items, the exchange rate applying the sales base rate or the arbitrarily fixed sales base rate as of the end of the business year of the overseas local corporation is ⑩ applied exchange rate, summarized income statement. In the case of items, the average exchange rate for the overseas local corporation's fiscal year is written in ⑪ Applicable exchange rate. (Example: In the case of US dollars, enter 930.00/USD.) 3. For the overseas local company identification number, enter the “Overseas local company identification number” (9 digits) assigned by the head of the tax office with jurisdiction over the tax payment place of the domestic parent corporation. 4. ‘Specially related persons’ on the summary balance sheet and summary income statement are specially related persons of overseas local corporations and include not only domestic specially related persons but also overseas specially related persons. In this case, the special relationship stipulated in Article 2 (1) 8 of the Act on International Tax Adjustment and Article 2 of the Enforcement Decree of the same Act applies to the scope of specially related persons. 5. Items that can be used to classify account subjects must be classified and written down in the corresponding item. (Example: Cash + short-term deposit + long-term deposit → cash and deposit, short-term loan + long-term loan → loan, etc.) \* In particular, although account items can be classified, please do not classify them as “asset or liability items other than those classified above.” 6. In the case of marketable securities, items corresponding to current assets are entered in “Securities” and items corresponding to non-current assets are entered in “Investment Securities.” (Example: Overseas investment stocks applying the equity method → investment securities) 7. Instructions for preparing the statement of appropriation of retained earnings (disposal of deficit) of an overseas local corporation are in Appendix No. 3-3 Form (4) “Information of appropriation of retained earnings (deficiency of deficit)”. Please refer to the writing instructions. 8. If there is more than one overseas local corporation to be submitted, the submitter's signature and seal must be placed only on the first page.