(behind) How to write ※ This form is for domestic corporations that have made direct overseas investment pursuant to Article 3 (1) 18 (a) of the Foreign Exchange Transactions Act, which directly or indirectly owns more than 10/100 of the total number of issued stocks or total investment amount of the invested corporation and is an invested corporation. A domestic corporation in a special relationship pursuant to Article 2, Paragraph 1, Item 8 of the International Tax Adjustment Act shall prepare and submit when the following loss transactions occur. <Next> The loss transaction amount for each transaction pursuant to Article 121-2 (1) 3 or 4 of the Corporate Tax Act is KRW 5 billion or more in a single fiscal year, or is accumulated until the fiscal year that falls 5 years from the fiscal year in which the first loss occurred. Loss transactions with a loss amount of 10 billion won or more (Article 164-2 (1) 3 of the Enforcement Decree of the Corporate Tax Act) 1. ① In the serial number column, numbers are assigned in order to each overseas local corporation related to loss transactions under Article 121-2, Paragraph 1, Item 3 or Item 4 of the Corporate Tax Act. 2. ② In the corporate name field, enter the name of the overseas local corporation involved in the loss transaction using the full name, not an abbreviation, in English. When using initials, write the full full name in parentheses after the initials. 3. In column ③, enter the country or region where the overseas local corporation is located in Korean, and in column ④, enter the ISO country code determined by the International Organization for Standardization (ISO). 4. In column ⑤, enter the overseas local company identification number (9 digits) assigned by the head of the tax office in charge of the taxpayer. ※ If you have not been given a unique number, you can obtain one by applying to the local tax office. 5. In column ⑥, enter the direct/indirect stock ownership ratio of the domestic corporation to the total number of issued shares with voting rights or the total investment amount of the overseas local corporation. 6. In column ⑦, enter the number of loss transactions to be submitted related to the overseas local corporation. 7. Serial numbers in column ⑧ are assigned in order for each loss transaction. 8. ‘2. ‘①-1 serial number’ in the ‘Loss Transaction Specification’ is ‘1. Among the serial numbers in ‘Personal information of overseas local corporations related to loss transactions’, enter the serial number of the overseas local corporation for which the loss transaction details will be prepared. 9. ⑨ In the loss classification column, mark √ according to the following classification. Division Detail Domestic corporation Loss transactions by domestic corporations that have made overseas direct investments (limited to loss transactions arising from transactions with foreign corporations that have received overseas direct investments) Overseas local corporation Loss transactions by foreign corporations that have received overseas direct investment (excluding loss transactions that occur in transactions with domestic corporations that have made overseas direct investments) 10. ⑩ In the submission category, mark √ according to the following category. Division Detail By transaction If the loss transaction amount per transaction is more than KRW 5 billion in a single business year accumulated loss If the cumulative loss amount is more than KRW 10 billion from the fiscal year in which the first loss occurred to the fiscal year that falls 5 years ago. 11. In ⑪ Start date, enter the date on which the loss transaction first occurred, and in ⑫ End date, enter the end date of the fiscal year in which the loss transaction occurred. However, if the loss transaction starts (ends) in a different fiscal year, enter the start date (end date of the loss transaction). 12. ⑬ In the loss transaction amount, enter the loss transaction amount calculated in accordance with corporate accounting standards in the case of a loss transaction of a domestic corporation or in accordance with generally accepted accounting principles when preparing financial statements in the investee corporation's country of residence in the case of an invested corporation. However, if the accounting principles generally accepted in the country of residence are significantly different from Korea's corporate accounting standards, enter the amount calculated by applying Korea's corporate accounting standards. 13. In the ⑭ calculation standard column, mark √ the standard applied to calculate ⑬ loss transaction amount. 14. Enter the ⑮ Transaction Type (⑯ Code) column according to the following classification. Classification code 11 12 13 14 15 19 Asset related Asset purchase Asset disposal Asset gift Asset evaluation Asset write-down Other self-related transactions Classification code 21 22 23 29 Debt related Liability recognition Debt evaluation debt repayment Other debt training transactions Classification code 31 32 33 34 39 capital transaction capital increase potato Merger Division Other refinancing transactions 15. ⑰ In the loss transaction details section, briefly enter the loss transaction details (including information on the counterparty if the loss category is an overseas local corporation) and the reason for the loss in 100 characters or less.