

## **Appendix E-3**

# **Duty Drawback Regulation**

# ACT ON SPECIAL CASES CONCERNING THE REFUNDMENT OF CUSTOMS DUTIES, ETC. LEVIED ON RAW MATERIALS FOR EXPORT

Wholly Amended by Act No. 5197, Dec. 30, 1998  
Amended by Act No. 6305, Dec. 29, 2000  
Act No. 7210, Mar. 22, 2004

## Article 1 (Purpose)

The purpose of this Act is to stipulate special provisions of the Customs Act, the Provisional Import Surtax Act, the Special Consumption Tax Act, the Liquor Tax Act, the Traffic Tax Act, the Act on Special Agricultural and Fishing Villages Tax and the Education Tax Act (hereinafter referred to as the "Customs Act, etc."), the Framework Act on National Taxes, and the National Tax Collection Act, thereby to contribute to efficient support for export activities and balanced industrial development through proper implementation of refund of taxes paid on imported raw materials for use in export such as the customs duties, provisional import surtax, special consumption tax, liquor tax, traffic tax, agricultural and fishing villages special tax and education tax.

## Article 2 (Definitions)

The definitions of the terms used in this Act shall be as follows:

1. The term "customs duties, etc." means the customs tax, provisional import surtax, special consumption tax, liquor tax, traffic tax, agricultural and fishing village special tax and education tax;
2. The term "export, etc." means, notwithstanding the provisions of the Customs Act, etc., those as provided in each subparagraph of Article 4;
3. The term "export goods" means goods offered for the purpose of export, etc.;
4. The term "required amount" means the amount of raw materials re-

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quired in the production of goods for export (including the manufacturing, assembling, repair, recycling, or remodeling of export goods; hereinafter the same shall apply) including the amount of normal loss and wear from production processing:

5. The term "refund" means the refund, to the exporter or the producer of export goods, of the customs duties, etc. which are paid at the time of import of raw material for use in export or assessed to be paid later, according to Article 3 of this Act, notwithstanding the Customs Act, etc.; and
6. The term "settlement of accounts" means to offset the customs duties, etc. which are to be paid on raw materials imported for use in export *en bloc* for each specified period pursuant to Article 5 (2) against the payment of the refund account being withheld pursuant to Article 16 (3).

**Article 3 (Raw Materials Subject to Refund)**

(1) The raw materials for which the customs duties, etc. may be refunded (hereinafter referred to as "raw materials for export") shall be those which fall under any of the following subparagraphs:

1. In case where a product is manufactured for export, raw materials required for composition of the final product through physical combination with export goods or chemical reaction, etc. in the process of physical/chemical change or alteration; and
  2. Export goods offered for export in the same condition as imported.
- (2) If raw material produced domestically having the same quality and characteristics as that of imported raw material is used indiscriminately in the production process of export goods because it is mutually substitutable, it shall be treated as if raw materials for export have been used.

**Article 4 (Exports, etc. Subjected to Refund)**

The exports, etc. for which the customs, etc. on raw materials for export may be refunded shall be those which fall under any of the following subparagraphs: *<Amended by Act No. 7210, Mar. 22, 2004>*

1. The exports for which the export report has been accepted according to the provisions of the Customs Act: *Provided*, That exports free of charge shall be limited to such exports as prescribed by the Ordinance of the Prime Minister:

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2. Of the transactions or construction work performed domestically in country for payment in foreign currency, those prescribed by the Ordinance of the Prime Minister;
3. Supplies to a resident enterprise in a district as prescribed by the Ordinance of the Prime Minister from among the bonded districts designated under the Customs Act or the free export zone under the Act on Designation and Operation of Free Trade Zones; and
4. Other transactions recognized as exports and prescribed by the Ordinance of Prime Minister.

Article 5 (Collection of Customs Duties, etc. on Raw Materials for Export)

(1) The head of a customhouse, notwithstanding the provisions of the Customs Act, etc., shall collect the customs duties, etc. on imported raw materials for export at the time of the import thereof.

(2) In case a person applies for a permit to import raw materials for export, the head of a customhouse, notwithstanding the provisions of the Customs Act, etc., may have him pay the customs duties, etc. on such raw materials in lump sum by the specified period as prescribed by the Presidential Decree (hereinafter referred to as "lump-sum payment period") within the limit of 6 months. In this case, the payment period of the customs duties, etc. shall be until the end of the following month of the day when the lump-sum payment period is terminated.

(3) In case when the Commissioner of the Korea Customs Service acknowledges the reasons for the lump-sum payment of the customs, etc. pursuant to paragraph (2) and for the settlement of accounts pursuant to Article 7 in regard to the transaction of raw materials for export which was traded through payment by local letters of credit or other similar documents as prescribed by the Ordinance of the Prime Minister (hereinafter referred to as "local letters of credit, etc."), notwithstanding the provisions of the Customs Act, etc., the supply of such raw materials for export by local letters of credit, etc. may be regarded as export and the purchase of the same materials by the same documents as import.

(4) The Commissioner of the Korea Customs Service may provide the standards and procedures necessary for the lump-sum payment of the customs duties, etc. pursuant to paragraph (2).

Article 6 (Furnishing of Security)

(1) A person who intends to pay *en bloc* the customs duties, etc. in lump-

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sum pursuant to Article 5 (2) (hereinafter referred to as a "lump-sum payment enterprise") shall furnish a security in comparable amount as the tax amount to be paid in lump sum under the conditions as prescribed by the Presidential Decree.

(2) The customs collector may make a waiver, notwithstanding the provisions of the paragraph (1), of the furnishing of a security if the person is deemed free of impediment in assurance of obligation of the customs, etc., and designated under the conditions as prescribed by the Presidential Decree (hereinafter referred to as "clean credit enterprise"). In this case, the customs collector shall set the limit of the tax amount that is permissible to pay in lump sum without furnishing a security.

Article 7 (Settlement of Accounts for Customs Duties, etc. on Raw Materials for Export and Refund Money)

(1) A lump-sum payment enterprise shall offset the accounts of the customs payable in lump sum pursuant to Article 5 (2) as prescribed by the Presidential Decree, against the refund money the payment of which is reserved pursuant to Article 16 (3) under the conditions as prescribed by the Presidential Decree, and thereafter shall report the result of the account settlement to the customs collector (hereinafter referred to as "report on the settlement of accounts") before the date as prescribed by the Presidential Decree.

(2) A lump-sum payment enterprise, when found obligated to pay customs as a result of the settlement of accounts pursuant to paragraph (1), shall pay it within the payment period as prescribed in the latter part of Article 5 (2).

(3) The customs collector who has received the report on the account settlement pursuant to paragraph (1) and discovers an overdue refund shall immediately make payment of such refund money according to Article 16.

(4) The customs collector, when he learns of some surplus or deficit in the reported account settlement as a result of the examination on the matters reported pursuant to paragraph (1), may correct it.

Article 8 (*Ex Officio* Settlement of Accounts)

(1) The customs collector, in a case when any grounds develop as prescribed by the Presidential Decree, shall immediately settle the accounts of customs duties, etc., in order to assure the credit which is not yet

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due until the date designated pursuant to the latter part of Article 5 (2) against the refund money which is being reserved pursuant to Article 16 (3). In this case, the lump-sum payment of the customs duties, etc. pursuant to Article 5 (2) may be restricted under the conditions as prescribed by the Presidential Decree.

(2) The customs collector, if he finds refund money payable as a result of the *ex officio* settlement of accounts, shall immediately make such payment according to Article 16.

(3) The customs collector, if he finds customs duties, etc., collectable as a result of the *ex officio* settlement of accounts, shall issue a notice of tax pursuant to Article 39 of the Customs Act. In this case, the person who has received the notice of tax shall pay the respective tax amount to the customs collector within 10 days from the date when he received the notice. *(Amended by Act No. 6305, Dec. 29, 2000)*

(4) The customs collector, if a person who has received the notice of tax pursuant to paragraph (3), as a lump-sum payment enterprise of the customs duties, etc. and who has put up a security, fails to pay the customs duties, etc., shall appropriate such security against the customs duties, etc. concerned.

Article 9 (Refund of Customs Duties, etc.).

(1) The customs collector, in a case where goods are used for export, etc., shall refund the customs duties, etc. on the imported raw materials for export of such goods exported within 2 years retroactively on the date prescribed by the Presidential Decree.

(2) When the raw materials for export are transacted by local letter of credit, etc. and when such transaction is made within the period as prescribed by the Presidential Decree from the date in which the immediate preceding transaction by such local letter of credit, etc. is made (if there is no immediate preceding transaction by local letter of credit, etc., it refers to an import), the period from the date in which the raw materials for export are imported to the date in which the final transaction by local letter of credit, etc. is made shall not be included in the period pursuant to paragraph (1): *Provided*, That in case when the raw materials for export are transacted in the same condition as imported, the same shall not apply.

Article 10 (Calculation of Refund Money, etc.)

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(1) An applicant for refund shall draw up the document in which the required amount of the raw materials for export goods is calculated (hereinafter referred to as "statement of accounts for the required amount") under the conditions as prescribed by the Presidential Decree, and shall calculate the refund money on the basis of such statement of accounts for the required amount.

(2) Notwithstanding the provisions of paragraph (1), the Commissioner of the Korea Customs Service, if it is deemed necessary to simplify the process of calculating the required amount, shall determine and put to public notice the standard required amount summed up on the basis of the average required amount by each of the export goods and may allow the applicant for refund to apply it selectively.

(3) Where two or more different types of goods are produced by using one kind of raw material for export, the customs duties, etc. shall be refunded on the basis of the price of goods produced under the conditions as prescribed by the Commissioner of the Korea Customs Service.

(4) As to the refund of the customs duties, etc., in a case when it is likely that an significantly excessive or deficient refund is to be made against the tax amount paid at the time of the import of the raw materials for export due to a fluctuation of the ratio of customs duties on such materials, the Commissioner of the Korea Customs Service may decide to make the validity of the certificate of import declaration, by which a substantiation of refund is possible, shorter than the period as designated in Article 9 (1), or may set criteria for refund by determining the amount of raw materials for export summed up on the basis of the ratio between the inventory of such material and the ratio of export by each enterprise.

**Article 11 (Certificate of Average Tax Amount)**

(1) The customs collector, in a case when it is deemed necessary to simplify the process of the refund of the customs duties, etc. on raw materials for export, may issue, upon the request of the person who imports the materials for export (including such purchases by local letters of credit, etc.; hereafter the same shall apply in this Article) under the conditions as prescribed by the Presidential Decree, a document to certify each item by name, quantity, and average tax amount per unit of the raw materials for export which have been imported on a monthly basis

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by the person under the conditions as prescribed by the Presidential Decree (hereinafter referred to as "certificate of average tax amount"). In this case, this Article shall be applied to the first day of the month in which the date of import of such materials appertains.

(2) With respect to goods imported by the person who has received the certificate of average tax amount under the provisions of paragraph (1) for a purpose other than to offer them for export the same goods having the same tariff classification of ten digits on the tariff schedules pursuant to Article 50 (1) of the Customs Act in comparison with the raw materials for export as described in the certificate of average tax amount, the customs duties, etc. may be refunded only when the customs duties, etc. on the raw materials for export as described in the certificate of average tax amount have been refunded. In this case, the refund money by each item may not exceed the average tax amount of the raw materials for export as described in the certificate of average tax amount for the month in which the goods in question have been imported (in case there is no import of raw materials for export described in the certificate of average tax amount for the month, the reference to the average tax amount of the raw materials for export described in the certificate of average tax amount for the month in which such raw materials are imported for the shall be applied to the materials having the same item name imported for the first time retroactively on the month in which the goods concerned are imported). *(Amended by Act No. 6305, Dec. 29, 2000)*

## Article 12 (Certificate of Tax Payment on Basic Raw Materials)

(1) The customs collector, in case when the raw materials for export were transacted by local letters of credit, etc. (excluding the case to which Article 5 (3) applies), may issue, for more effective performance of refund affairs, the document certifying the tax amount paid on such raw materials for export transacted (hereinafter referred to as "certificate of tax payment on basic raw materials") under the conditions as prescribed by the Presidential Decree: *Provided*, That if the Commissioner of the Korea Customs Service deems it necessary to simplify the procedures relating to the issuance of the certificate of tax payment on basic raw materials, the person who supplied the goods by local letters of credit or a licensed customs agent may be permitted to issue such certificate of tax payment on basic raw materials.



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(2) The tax amount certified in the issued certificate of tax payment on basic raw materials pursuant to paragraph (1) shall be based on the calculating method on refund money pursuant to Articles 10 and 14 (2) and (3) shall apply *mutatis mutandis* with respect to the examination as to the correctness of the tax amount certified.

Article 13 (Fixed Amount Refund Rates Table)

(1) The Commissioner of the Korea Customs Service, if it is deemed necessary to simplify the refund procedure on the customs duties, etc. on such export goods having extraordinary production process as when 2 or more products are produced simultaneously by using one raw material for export and on the export goods produced by a small and medium enterprise, may determine and put to public notification a fixed amount refund rates table by each item of the export goods on the basis of the average refund money of the customs duties, etc. or the average paid tax amount on the raw materials for export.

(2) The amount as provided in the fixed amount refund rates table pursuant to paragraph (1), shall be refunded as if it were the customs duties, etc. paid when the raw materials for export needed for manufacturing or processing the goods concerned was imported.

(3) A person who may be eligible for the application of the fixed amount refund rates table pursuant to paragraph (1) may ask the Commissioner of the Korea Customs Service to determine and put to public notice the fixed amount refund rates table under the conditions as prescribed by the Presidential Decree.

(4) If it is deemed inappropriate to apply the fixed amount refund rates table because the refund money in the fixed amount refund rates table is larger or smaller due to changes in the export structure, the import structure of raw materials, tariff rates, and exchange rates, the Commissioner of the Korea Customs Service may suspend the application of the fixed amount refund rates table or may make proper adjustments on all or part of the fixed amount refund rates table and notify the public thereof.

Article 14 (Application for Refund)

(1) A person who intends to have the customs duties, etc. refunded shall apply the refund to the customhouse as designated by the Commissioner of the Korea Customs Service within 2 years after the goods were offered

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for export, etc. under the conditions as prescribed by the Presidential Decree.

(2) The customs collector, upon receiving the application for refund pursuant to paragraph (1), shall examine the items described in the written application for refund and items confirmed pursuant to the provisions in this Act and shall determine the refund money, but may examine the correctness of the refund money after refunding under the conditions as prescribed by the Presidential Decree.

(3) Notwithstanding the provisions of paragraph (2), the customs collector, in the case designated by the Ordinance of the Prime Minister because it is deemed inappropriate to examine after refunding due to the apprehension of an excessive refund, shall examine the correctness of the refund money before refunding.

## Article 15 (Use of Computer System)

(1) The customs collector, when he receives and executes the application, report, designation, approval and notice, etc. (hereafter referred to as "application, etc." in this Article), may use a computer system or may have a computer system used under the conditions as determined by the Commissioner of the Korea Customs Service.

(2) The customs collector, in case where he receives the application, etc. pursuant to paragraph (1), may omit the submission of the documents concerned or direct it in a simple and easy way.

(3) The application for refund, etc. executed pursuant to paragraph (1) is regarded as received in the customhouse or as dispatched from the customhouse when it is registered on the file in the computer system, but in case of notice it is considered to have been delivered after the elapse of time normally required to output from the computer system since its registration.

## Article 16 (Payment of Refund Money)

(1) Notwithstanding the provisions of Article 18 of the Budget and Accounts Act, the refund of the customs duties, etc. pursuant to this Act shall be paid by the Bank of Korea from the revenue account under the control of the customs collector who determines the payment of refund money. In this case, the procedure for payment shall be prescribed by the Presidential Decree.

(2) If the balance of the revenue account under the control of the cus-

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toms collector pursuant to paragraph (1) is insufficient, the Commissioner of the Korea Customs Service may ask the Bank of Korea to make an adjustment between the revenue accounts under the control of the customs collector under the conditions as prescribed by the Presidential Decree.

(3) Notwithstanding the provisions of paragraph (1), the customs collector shall reserve the payment of the refund money determined after the refund is applied for by a lump-sum payment enterprise of customs duties, etc. until the time of settlement of accounts pursuant to Article 7 (1) by each lump-sum payment term in which time the date of the refund decision is included.

(4) If the customs collector finds an applicant for refund is in default of any customs duties, etc. including additional dues, additional tax or disposition fee in arrears, which is to be paid to the customhouse, he may preferentially make an appropriation of the determined refund of the customs duties, etc. to meet such defaulted payment of the additional dues, the additional tax and the disposition fee in arrears, and the remainder after the appropriation shall be paid to the applicant concerned.

**Article 17 (Restriction on Refund, etc.)**

(1) Notwithstanding the provisions of Article 9, if it is deemed necessary to promote the use of domestically produced raw materials for the production of export goods, the refund may be restricted under the conditions as prescribed by the Presidential Decree.

(2) The goods which are subjected to restriction on the refund pursuant to paragraph (1), and the rate of restriction shall be prescribed by the Ordinance of the Prime Minister.

**Article 18 (Collection of Customs Duties, etc. for Using Outside of Purpose)**

(1) The customs collector, in a case when the goods for which the customs, etc. were refunded are found to have been used for the purpose other than prescribed in subparagraph 2 of Article 4 within the period designated by the Commissioner of the Korea Customs Service in the limit of 3 years after the date on which the goods are offered for the concerned purpose, shall instantly collect the refunded customs duties, etc. from the person who used the goods outside of the purpose: *Provided*, That in a case when the goods are destroyed because of such unavoidable reasons as disaster, etc. or are destroyed with the prior approval by the cus-

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toms collector, the same shall not apply.

(2) Any goods which are offered for the purpose as prescribed in subparagraph 3 of Article 4 shall be considered as foreign goods in application of the Customs Act, etc.

Article 19 (Reduction of Tax Rates of Customs Duties, etc. in lieu of Refund)

(1) With respect to goods imported for use chiefly in the production of goods offered for export, etc., the tax rates of the customs duties, etc. may be reduced taking into consideration the export ratio.

(2) The goods and the tax rates of the customs duties, etc. on such goods which are to be reduced pursuant to paragraph (1) shall be prescribed by the Presidential Decree.

(3) With respect to goods to which a reduction of tax rates of the customs, etc. was applied pursuant to paragraph (1), the lump-sum payment and refund of the customs duties, etc. pursuant to this Act shall not be granted.

Article 20 (Custody and Submission of Documents, etc.)

(1) All documents designated by the Presidential Decree from among the documents concerning the refund of the customs duties, etc. pursuant to this Act shall be kept for the period designated by the Presidential Decree within the limit of 5 years after the date of the application for the refund, etc.

(2) The documents as provided in paragraph (1) may be kept in the form of microfilm, optical disk or other media for preservation of data under the conditions as determined by the Commissioner of the Korea Customs Service.

(3) The Commissioner of the Korea Customs Service or the customs collector, if it is deemed necessary for the examination as to the appropriateness of refund money pursuant to Article 14, may ask a person who has received refund, a person who imports raw materials for export, person who offers such raw materials for export for use in the country by local letters of credit, etc. and other related persons to submit the documents as provided in paragraph (1) and other related data.

Article 21 (Collection of Excessive Refund Money, etc.)

(1) The customs collector, in case where the refund money paid pursuant to Article 16 falls under any of the following subparagraphs, shall collect

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the refund money concerned or excessive refund money (hereinafter referred to as "excessive refund money, etc.") from the persons who have received the refund of the customs duties, etc. pursuant to Article 47 (1) of the Customs Act (including the person who has been issued a certificate of tax payment on basic raw materials; hereafter the same shall apply in this Article): *(Amended by Act No. 6305, Dec. 29, 2000)*

1. Where an excessive amount of refund was made in comparison with the amount which should have been refunded pursuant to the provisions of this Act;
2. Where the tax amount of the customs duties, etc., pursuant to the provisions of Article 12, was recorded in excess of the true amount on the certificate of tax payment on basic raw materials concerned, and such certificate has been used for refund, etc. and thereafter it is impossible to modify or re-issue the certificate of tax payment on basic raw materials;
3. Where the customs duties, etc. have already been refunded without loading onto a ship or an aircraft: *Provided*, That in the case when the loading onto such crafts was done before the collection of the amount in question, the same shall not apply; and
4. Where the refund is received according to the fixed amount refund rates table with respect to the goods to which the fixed amount refund rates table does not apply pursuant to Article 13 (1).

(2) When collecting excessive refund money, etc. pursuant to paragraph (1), the amount calculated according to the rate of interest as prescribed by the Presidential Decree shall be added to the excessive refund money for the period from the day following the refund was paid until the date when the decision to collect was made.

(3) If a person who has received the refund of customs duties, etc. or a person who has made the report of settlement of accounts pursuant to Article 7 (1), had knowledge regarding the fact that it may fall under any of the said subparagraphs of paragraph (1) or the fact that the report he had made reflected a shortage of the customs duties, etc. which should have been paid according to the report of settlement of accounts, he may voluntarily report such facts to the customs collector as prescribed by the Presidential Decree and may pay the additional refund money, etc. or customs duties, etc. In this case, the period or the rate of interest cal-

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culated on the amount payable in addition to the excessive refund money, etc. or customs duties, etc. shall be prescribed by the Presidential Decree.

**Article 22 (Refund of Shortage of Refund Money)**

(1) The customs collector shall make up for the shortage of refund money concerned without delay when he learns the fact that the refund money paid pursuant to Article 16 had been made less than the amount rightfully payable pursuant to the provisions of this Act.

(2) When making up for the shortage of refund money pursuant to paragraph (1), the amount calculated according to the rate of interests as prescribed by the Presidential Decree pursuant to Article 21 (2) shall be added to the shortage of the refund money for the period from the day following the refund until the day when the decision to make up for the shortage was made.

**Article 23 (Penal Provisions)**

(1) A person who has received the refund of the customs duties, etc. by deception and other fraudulent methods shall be punished by imprisonment for 3 years or less, or by a fine of 5 times or less equivalent to the tax amount refunded.

(2) A person who prepared the statement of accounts for the required amount pursuant to Article 10 (1) and received the certificate of tax payment on basic raw materials pursuant to the main sentence of Article 12 (1), and who was issued a certificate of tax payment on basic raw materials pursuant to the proviso of Article 12 (1) by deception and other fraudulent methods, shall be punished by imprisonment for 3 years or less, or by a fine of 20,000,000 won or less.

(3) A person who violates the provisions of Article 20 (1) without reasonable grounds shall be punished with a fine of 20,000,000 won or less.

(4) A person who fails to submit the document and other data required by the Commissioner of the Korea Customs Service or the customs collector pursuant to Article 20 (3) without reasonable grounds, shall be punished with a fine of 10,000,000 won or less.

(5) The customs collector, in a case where it falls under paragraphs (1) and (2), shall collect instantly the customs duties, etc. refunded.

**Article 24 (Examination and Disposal)**

The provisions of Articles 283 through 319 of the Customs Act shall apply to any person falling under Article 23 (1) through (4) of this Act.

*(Amended by Act No. 6305, Dec. 29, 2000)*

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**ADDENDA**

**Article 1 (Enforcement Date)**

This Act shall enter into force on July 1, 1997.

**Article 2 (General Transitional Measures)**

Matters in force pursuant to the previous provisions before this Act enters into force, shall be governed by the previous provisions.

**Article 3 (Examples of Application Subject to Lump-Sum Payment of Customs, etc.)**

Lump-sum payment of the customs duties, etc. pursuant to Article 5 (2) shall apply to the raw materials for export, the import declaration of which is made on July 1, 1997.

**Article 4 (Examples of Application to Refund of Customs Duties, etc.)**

The calculation period on the raw materials for export pursuant to Article 9 (1) shall apply to the raw materials for export, the import declaration of which is made on July 1, 1997.

**Article 5 (Transitional Measures concerning Drawing Up of Statement of Accounts for Required Amount)**

Drawing up of the statement of accounts for the required amount pursuant to Article 10 (1) shall be regarded as if the export declaration were received or offered through a local letter of credit after July 1, 1997 (in case where transaction through a local letter of credit is executed more than twice, the first day offered shall be the standard): *Provided*, That in a case where an applicant for refund fails to calculate the required amount by June 30, 1998, the statement of accounts for the required amount, etc. pursuant to the previous provisions before this Act enter into force may be used.

**Article 6 (Examples for Application to Payment Reserve of Refund Money)**

The payment reserve of the refund money pursuant to Article 16 (3) shall apply to the submitted application for the refund of customs duties, etc. by the lump-sum enterprise of the customs duties, etc., on July 1, 1997.

**Article 7 (Examples of Application to Collection of Using Outside of Purpose)**

The provisions of Article 18 (1) shall apply to the purpose as prescribed in subparagraph 2 of Article 4 after July 1, 1997.

**Article 8 (Examples of Application to Custody of Document)**

The provisions of Article 20 (1) and (2) shall apply to the document rel-

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ative to the refund after July 1, 1997.

**Article 9 (Examples of Application to Collection of Excessive Refund Money, etc. and Refund of Insufficient Refund Money)**

The provisions of Articles 21 and 22 shall apply to the refund after July 1, 1997.

**ADDENDA** *(Act No. 6305, Dec. 29, 2000)*

**Article 1 (Enforcement Date)**

This Act shall enter into force on January 1, 2001.

**Articles 2 through 8 Omitted.**

**ADDENDA** *(Act No. 7210, Mar. 22, 2004)*

**Article 1 (Enforcement Date)**

This Act shall enter into force three months after the date of its promulgation.

**Articles 2 through 16 Omitted.**



## **Appendix E-4**

### **Sample Calculation of Duty Drawback**

**POSCO**

**[NON-CONFIDENTIAL]**

**Worksheet for Sample Calculation of Duty Drawback (HR)**

1. **Sequentail Number** 123
2. **Invoice Number** [ ]
3. **Export Permit No** 122-10-11-00404060

**4 Calculation**

Duty Drawback Amount (KRW) (A)

Quantity on application (MT) (B)

Unit Duty Drawback [500 ~ 2,000] (KRW/MT) [ = (A) / (B) ]

## **Appendix E-5**

# **Worksheet Showing Import Duty Paid and Duty Drawback Refunded**

POSCO

NON-CONFIDENTIAL

**Amount of Duty Paid and Duty Drawback (POSCO) [INDEXED]**

(Unit: Thousand KRW)

Month-Year	Company-wide	
	Import Duty Paid	Duty Drawback Refunded
Apr-11		
May-11		
Jun-11		
Jul-11		
Aug-11		
Sep-11		
Oct-11		
Nov-11		
Dec-11		
Jan-12		
Feb-12		
Mar-12		
Total	[1,000]	[366]

## **Appendix E-6**

# **Payment Terms for Domestic Sales**

**Terms of Payment (Domestic Market)**

Code	Description
	Advanced receipt condition
	Settled with cash within XXX days from the [ ]
	Credit sales settled with [ ]
	Credit sales settled with [ ]
	Credit sales settled with [ ]
	Credit sales settled with [ ]
	Credit cyber sales - settled with [ ]

## **Appendix E-7**

# **Calculation of Warehousing Unit Cost**



Warehousing Expense

Year-Month	A		B		C	
	Q'ty	Value	Q'ty	Value	Q'ty	Value
2011-04						
2011-05						
2011-06						
2011-07						
2011-08						
2011-09						
2011-10						
2011-11						
2011-12						
2012-01						
2012-02						
2012-03						
Total						
Unit Cost (KRW/MT)		[1,000~3,000]		[1,000~3,000]		[1,000~3,000]

(Unit: MT, thousand KRW)



## **Appendix E-8**

# **Calculation of Interest Revenue**

**Interest Revenue (POSCO)**

(Unit: thousand KRW)

	(A)	(B)	(A) / (B)
Customer Code	Interest Revenue	Domestic Sales	Interest Revenue Ratio
1C001			1.4%
ADF85			0.0%
BFJBH			0.0%
CGCN2			0.2%
DE115			0.0%
DF004			0.0%
DFW5B			0.0%
DG335			0.0%
DGB91			0.0%
DGE82			0.0%
DM114			0.0%
DYSHP			0.0%
GCP70			0.0%
GLBSH			0.0%
GRQ89			0.0%
IA3Y4			0.1%
IB21O			0.1%
IBA7W			0.0%
IBANS			0.0%
IBTS1			0.1%
IDA4F			0.2%
II6OE			0.0%
IMBHJ			0.6%
IQR3T			0.5%
IXEBI			0.0%
JRDY9			0.3%
KCL66			0.6%
KDJ81			0.6%
MSPIP			0.0%
NGD99			3.2%
PDB28			0.0%
PDL96			1.0%
PDR64			2.9%
PF319			0.5%
PIPLN			3.1%
PMAB2			0.1%
PYE02			0.0%
SAMHO			0.3%
SC293			0.0%
SF017			0.2%
SF019			0.1%
SJCWD			0.2%
SJIND			0.0%
XCD6D			0.0%

## SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

*Your response to this part of the questionnaire may be used by Customs and Border Protection to select sales to a third country that may be suitable for comparison with exports to Australia.*

*Sales to third countries may be used as the basis for normal value in certain circumstances. Customs and Border Protection may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.*

**F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.**

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column Sales
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

**ANSWER:** POSCO exported the goods under consideration to over [ ] countries during the investigation period. Therefore, POSCO provides the requested table indicating export sales to [ ] largest countries (other than Australia) with a computerized file separately. The printouts of this file are provided in Appendix F-1.

Please note that the export sales of the goods under consideration to this ten largest countries accounts for approximately [ ] of POSCO's total export sales to third country sales.

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**F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.**

**ANSWER: The terms of sales for export sales to third countries are varying on a transaction-specific basis which may affect the comparison to export sales to Australia.**

**List of Appendix F (Hot-rolled Steel)**

No	Description
F-1	Printouts of "Third contry" Computer File

## **Appendix F-1**

### **Printouts of "Third Country" File**

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Export Sales of the Goods under Consideration to Ten Largest Third Countries INDEXED

No	Country	Level of Trade	Quantity	Unit of Quantity	Value of Sales	Currency	Payment Terms	Shipment Terms
1	JAPAN				25.0%			
2	VIETNAM				18.9%			
3	USA				14.2%			
4	INDIA				11.1%			
5	THAILAND				9.2%			
6	INDONESIA				6.5%			
7	CHINA				5.5%			
8	MEXICO				4.6%			
9	BANGLADESH				2.7%			
10	IRAN				2.3%			
Total					100.0%			

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## SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;
- determining a constructed normal value of the goods - ie of the goods exported to Australia; and
- making certain adjustments to the normal value.

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

### G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

**ANSWER:** POSCO manufactures a full range of carbon steel products, including hot-rolled coil and sheet, wire rod, alloy steel, cold-rolled coil and sheet, electrical coil, and galvanized coil and sheet, plate, as well as



numerous stainless steel coil and sheet products at production facilities located in Pohang and Kwangyang.

POSCO's production facilities are organized along [ ]. The hot rolled coil is produced at each of POSCO's facilities at [

]. POSCO provides a flowchart to show the production process in Appendix G-1.

A general description of the production process is also provided below:

1. Iron making: Iron ore and coke are first fed into a blast furnace. Inside the furnace, a steady blast of super-heated air at temperatures up to 1,200 Celsius is blown up through the raw materials creating a reaction in which the burning coke pushes the furnace temperature to the melting point for iron (1,535 Celsius). During this reaction, the carbon monoxide released from the burning coke reacts with the iron ore to remove the oxygen while the heat melts the remaining iron. [

]

2. Steel making: The molten iron tapped from the blast furnace has a carbon content of between [ ] and [ ] as well as impurities such as phosphorous and sulfur that negatively impacts the strength and durability of the metal. The hot metal is charged into a basic oxygen furnace or "converter" along with scrap. [

].

3. Continuous Casting: This process involves transforming liquid iron into solid iron. The molten steel is poured into molds and passed through a casting machine whereupon it coagulates and becomes a middle material such as slabs, blooms, or billets. These materials are

then processed through rolling mills where different shapes (e.g., slabs, blooms, or billets).

4. Hot Rolling: The rolling process involves taking semi-finished steel products and running them through a series of roller stands to improve strength or reduce their thickness. Depending on the desired characteristics of the final product, rolling can be done either at hot rolling temperatures of over 1,000 Celsius.

[

].

[

].

**G-2. Provide information about your company's total production in the following table:**

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	INVESTIGATION PERIOD
A – Production capacity (eg kg, tonnes)*			
B – Actual production in volume (eg kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

\* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named "Production".

**ANSWER:** POSCO provides the production information in **Appendix G-2**, which is named as "Production" and also included in the CD to be submitted.

**G-3. Cost accounting practices**

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

**ANSWER:** POSCO's ERP systems fully integrate the financial and cost accounting functions. [

].

POSCO provides a flowchart of the financial accounting records maintained in the ERP accounting system and also a flowchart detailing its cost accounting system in **Appendix G-3** and **Appendix G-4**, respectively.

As shown in **Appendix G-4**, the cost accounting component of the ERP system is comprised of a number of modules. These modules collect the requisite information needed to calculate the [ ] production costs on a [ ] basis. A description of these modules and how they are used to derive and record the [ ] production costs is provided below.

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*As described above, the manufacturing costs recorded in POSCO's inventory ledger and transferred to the [ ] module is based on [ ] costs. Cost variances accumulated in each module are recorded directly to the [ ] module on a [ ]. For financial reporting purposes, the total [ ] are allocated to the cost of sales and ending inventory balances on a [ ] basis.*

Thus, in the normal course of business, POSCO calculates manufacturing costs based upon a [ ] cost methodology and records this information in its inventory ledgers. However, as described in detail at response to question below, for purposes of reporting production code-specific product costs for the period of investigation, POSCO has allocated all the relevant [ ] to [ ] manufacturing cost of each product.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

**ANSWER:** The cost of manufacture reported in "Domestic CTMS" and "Australian CTMS" of this response is taken directly from the production costs recorded in the ERP system detailed above. As explained, POSCO records product-specific manufacturing costs only at [ ] cost in its inventory ledger. All cost [ ] are directly transferred to the general ledger in total. For financial reporting purposes, the total cost [ ] are allocated to the cost of sales and ending inventory balances on a [ ] basis in order to reflect the [ ] cost of sales.

For purposes of reporting the product-specific manufacturing costs, POSCO relied on the product-specific [ ] costs recorded in its inventory ledger and adjusted these values based on the relevant [ ]. The [ ] were allocated to the inventory values using the method applied in POSCO's financial reporting. POSCO also relied on production data recorded in the [ ] module in order to define the product based on the physical characteristics that are used to construct the Model by the instruction in this questionnaire.

*A full description of the cost reporting methodology used by POSCO is provided below. A flowchart summarizing this methodology is provided in Appendix G-5.*

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3. Provide details of any significant or unusual cost variances that occurred during the investigation period.

**ANSWER:** *During the investigation period, there are no significant or unusual cost variances.*

4. Describe the profit/cost centres in your company's cost accounting system.

**ANSWER:** *POSCO provides a list of cost centre in the cost accounting system in Appendix G-7.*

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

**ANSWER:** *Please refer to the response to question G-3.1 above.*

6. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

**ANSWER:** *As described above, POSCO utilizes a computer system, ERP, which defines products by " " ( ) for budgeting purposes and " " ( ) for accounting purposes. POSCO's " " includes information on [ ] and other relevant product characteristics*

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*These product codes are used in the sales system as well as in POSCO's cost accounting and inventory records. **Appendix G-8** contains a comprehensive key to POSCO's internal product codes.*

7. List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

**ANSWER:** *POSCO maintains complete cost accounting systems, fully integrated with the respective financial accounting systems and, thus, with the audited financial statements. Although POSCO's cost accounting system relies on [ ] costs, it computes [ ] costs by adding the relevant portion of [ ] to the [ ] costs. Thus, POSCO's actual costs reported in its financial statements submitted with this Section response can be reconciled to the [ ] costs and relevant [ ]. The [ ] costs can be reconciled to the [ ] cost in POSCO's inventory ledgers, and [ ] can be reconciled to its general ledgers.*

8. State whether your company engaged in any start-up operations in relation to the goods. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

**ANSWER:** *Not applicable because POSCO did not engaged in any start-up operation.*

9. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

**ANSWER:** *Not applicable because POSCO did not engaged in any start-up operation.*

**G-4 Cost to make and sell on domestic market**

This information is relevant to testing whether domestic sales are in the ordinary course of trade<sup>1</sup>.

1. Please provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

**ANSWER:** With the instruction, POSCO provides the actual unit cost to make and sell each model sold on the domestic market in the spreadsheet named as "Domestic CTMS", as included in the CD. The cost data in the spreadsheet is reported by each quarter basis over the investigation period because POSCO's ERP system collects the requisite information needed to calculate the [ ] production costs on a [ ] basis, as explained in the response to question G-3.1.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like domestic model/type – from spreadsheet "like goods"				
Material costs <sup>1</sup>				
Direct labour				
Manufacturing overheads				
Other costs <sup>2</sup>				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses <sup>3</sup>				
Other costs <sup>3</sup>				
Unit cost to make and sell				

Prepare this information in a spreadsheet named "Domestic CTMS".

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> Customs applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

<sup>3</sup> Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.*

*Please specify unit of currency.*

**ANSWER:** As instructed, POSCO provides the spreadsheet named as "Domestic CTMS" in the CD. All unit cost by each account is reported in the Korean Won (KRW).

*In the "Domestic CTMS", the unit cost of manufacturing for each account such as raw material, sub-material, labour, variable overheads, depreciation, fixed overheads and etc., is reported as [ ] cost and then also the allocated [ ] is added for calculating the actual unit cost of manufacturing.*

*POSCO provides the [ ] cost information for a sample product extracted from its cost accounting system in Appendix G-9.*

*For unit cost of selling, administration and financing, POSCO provides the table to show the calculation of unit cost of selling, administration and financing in Appendix G-10.*

## **G-5 Cost to make and sell goods exported to Australia**

*The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.*

	Quarter X	Quarter X	Quarter X	Quarter X
Model/type exported to Australia- from spreadsheet "like goods"				
Material costs <sup>1</sup>				
Direct labour				
Manufacturing overheads				

Other costs <sup>2</sup>				
Total cost to make				
Selling costs				
Administration costs				
Financial costs				
Delivery expenses <sup>3</sup>				
Other costs <sup>3</sup>				
Unit cost to make and sell				

Prepare this information in a spreadsheet named "Australian CTMS".

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the investigation period.*

*If your financial information does not permit you to present information in accordance with this table please present the information in a form that best reflects your financial reporting.*

*Please specify unit of currency.*

**ANSWER:** POSCO provides the actual unit cost to make and sell each model exported to Australia in the spreadsheet named as "Australian CTMS", as included in the CD. As the same way in reporting "Domestic CTMS", the cost data in the spreadsheet is reported by each quarter basis over the investigation period and also reported in Korean Won (KRW).

- Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**ANSWER:** There is no difference in unit cost of manufacturing for the same model sold in both domestic market and Australian market because there is no separate classification between the production for exporting market and for domestic market.

*However, for reporting cost of production, unit selling cost is different between like goods sold to the domestic market and those sold for export to Australia because the direct selling expense related the sales to each market such as freight is different in sales to each market. Please refer to the calculation of unit selling cost in Appendix G-10.*

2. Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**ANSWER:** *Not applicable because there is no any difference between the production cost data supplied in reply to this question and costs normally determined by POSCO's accounting system.*

3. In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**ANSWER:** *Not applicable because there is no any difference for allocation method between the production cost data supplied in reply to this question and costs normally determined by POSCO's accounting system.*

#### **G-6 Major raw material costs**

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company Customs and Border Protection will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased from an integrated production process you should provide detailed information on the full costs of production of that input.

**ANSWER:** *For production of the goods under consideration, various types of Iron Ore and Coal are used as the raw materials. [*

*].*

*POSCO provides the table to show the portion of purchase from affiliated companies in Appendix G-11.*



## List of Appendix G (Hot-rolled Steel)

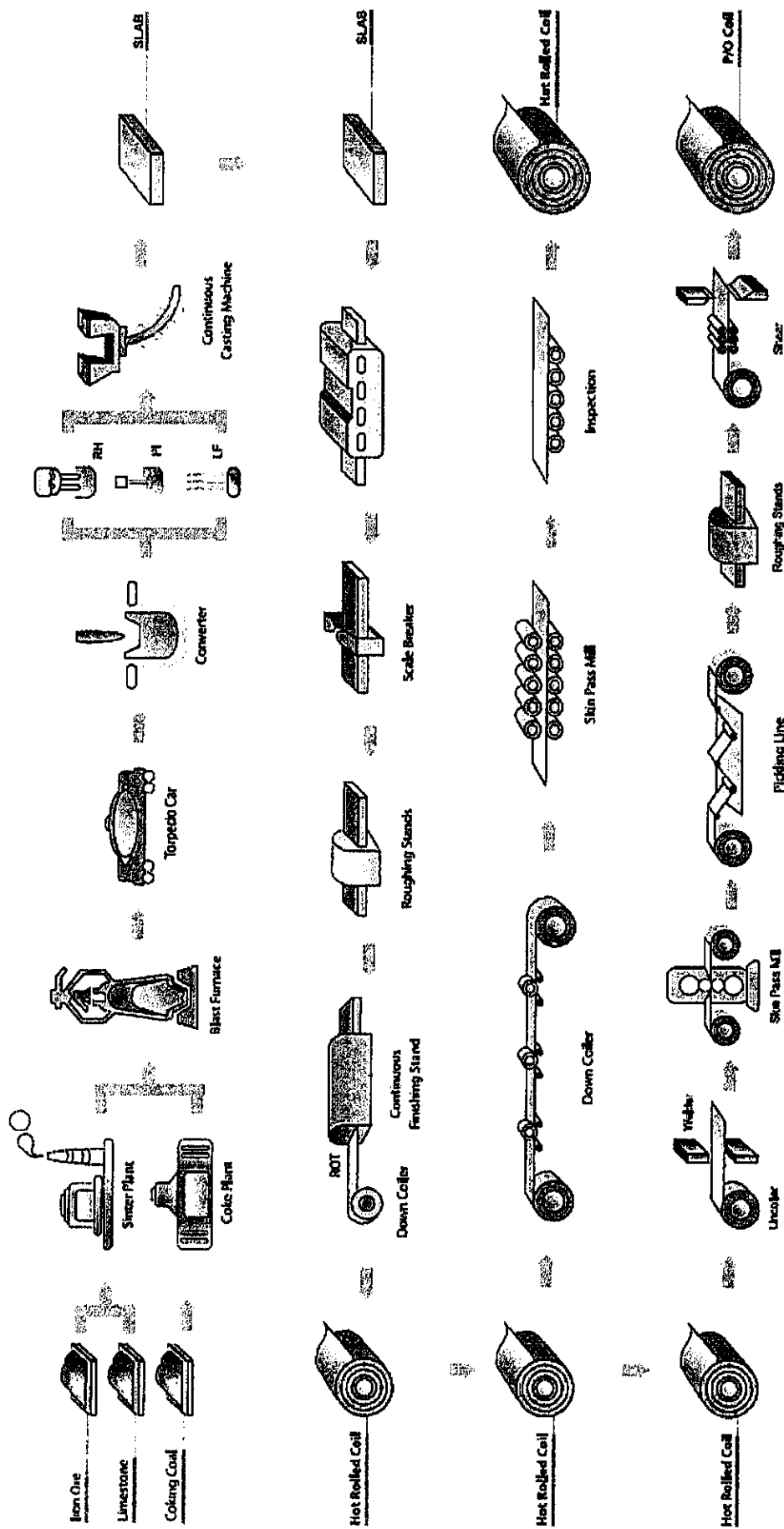
No	Description
G-1	Flowchart of Production Process
G-2	Production Information
G-3	Flowchart of Financial Accounting System
G-4	Flowchart of Cost Accounting System
G-5	Summary of Response Methodology
G-6	Calculation of [       ] Ratio
G-7	List of Cost Center
G-8	Description of Internal Product Code
G-9	Documents of Cost Information for Sample Product
G-10	Calculation of SG&A and Financial Expense Ratio for Each Market
G-11	Analysis of Raw Material Purchases

## **Appendix G-1**

# **Flowchart of Production Process**

### Flowchart of Production Process

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## **Appendix G-2**

# **Production Information**

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Production Information [INDEXED]

	2010 Year	2011 Year	Investigation Period
A - Production capacity (MT)			
B - Actual production in volume (MT)			
C - Capacity utilisation (%) (B/A x 100)	100.0	101.7	103.0

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## **Appendix G-3**

# **Flowchart of Financial Accounting System**

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Flowchart of Financial Accounting System (POSCO)

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## **Appendix G-4**

# **Flowchart of Cost Accounting System**



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Flowchart of Cost Accounting System (POSCO)

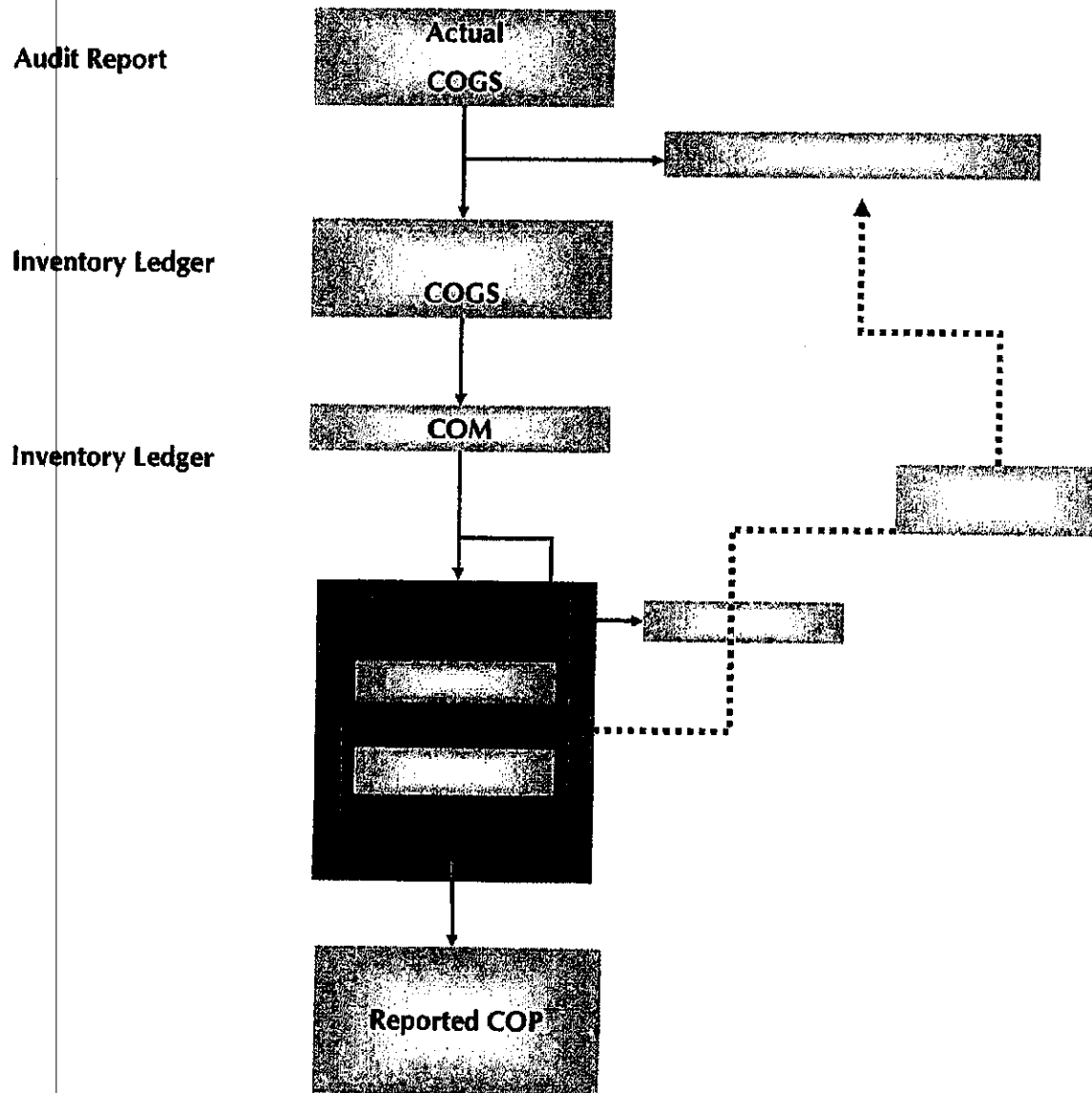
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## **Appendix G-5**

# **Summary of Response Methodology**

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### Summary of Response Methodology



## Appendix G-6

Calculation of [ ] Ratio

## Calculation of [ ] Allocation to the GUC (Overall)

1. Total [ ] Summary by Works during the period of investigation

Works	2011 2Q	2011 3Q	2011 4Q	2012 1Q	Total
Pohang					[A]
Kwangyang					[B]
Others					
Company-wide					

2. Pohang &amp; Kwangyang Work's [ ] Summary by Cost Center [A] &amp; [B]

Product	Cost Center Group	2011 2Q			2011 3Q			2011 4Q			2012 1Q		
		Pohang	Kwangyang	Total	Pohang	Kwangyang	Total	Pohang	Kwangyang	Total	Pohang	Kwangyang	Total
Carbon Steel	Iron Making												
	Steel Making												
	High Mill												
	Wire Rod												
	Carbon HR												
	Plate												
	GO, NO												
	Carbon CR												
STS	STS												
Common	Common												
Total		[A]	[B]		[A]	[B]		[A]	[B]		[A]	[B]	

3. Common [ ] Summary by [ ] Type [C]

	2011 2Q			2011 3Q			2011 4Q			2012 1Q		
	Pohang	Kwangyang	Total	Pohang	Kwangyang	Total	Pohang	Kwangyang	Total	Pohang	Kwangyang	Total
Pohang												
Kwangyang												
Common Total												

## **Appendix G-7**

### **List of Cost Center**

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KEA15			Direct
Kwangyang	KEA16			Direct
Kwangyang	KEA99			Direct
Kwangyang	KEB11			Direct
Kwangyang	KEB12			Direct
Kwangyang	KEB13			Direct
Kwangyang	KEB14			Direct
Kwangyang	KEB15			Direct
Kwangyang	KEB16			Direct
Kwangyang	KEB99			Direct
Kwangyang	KEC12			Direct
Kwangyang	KEC15			Direct
Kwangyang	KEC16			Direct
Kwangyang	KEC99			Direct
Kwangyang	KEB21			Direct
Kwangyang	KEB22			Direct
Kwangyang	KEB23			Direct
Kwangyang	KEB99			Direct
Kwangyang	KEF21			Direct
Kwangyang	KEF22			Direct
Kwangyang	KEF23			Direct
Kwangyang	KEF99			Direct
Kwangyang	KEG00			Direct
Kwangyang	KEG99			Direct
Kwangyang	KEH21			Direct
Kwangyang	KEH22			Direct
Kwangyang	KEH23			Direct
Kwangyang	KEH99			Direct
Kwangyang	KEI99			Direct
Kwangyang	KEI11			Direct
Kwangyang	KEI12			Indirect
Kwangyang	KEI13			Indirect
Kwangyang	KEI14			Indirect
Kwangyang	KEI15			Indirect
Kwangyang	KEI21			Indirect
Kwangyang	KEI22			Indirect
Kwangyang	KEI23			Indirect
Kwangyang	KEI24			Indirect
Kwangyang	KEI25			Direct
Kwangyang	KEI26			Direct
Kwangyang	KEI27			Direct
Kwangyang	KEI29			Direct
Kwangyang	KEI11			Direct
Kwangyang	KEI12			Direct
Kwangyang	KEI13			Direct
Kwangyang	KEI14			Direct

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factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KHA15			Direct
Kwangyang	KHA16			Direct
Kwangyang	KHA17			Direct
Kwangyang	KHA26			Direct
Kwangyang	KHA27			Direct
Kwangyang	KHA99			Direct
Kwangyang	KHB11			Direct
Kwangyang	KHB12			Direct
Kwangyang	KHB13			Direct
Kwangyang	KHB14			Direct
Kwangyang	KHB15			Direct
Kwangyang	KHB16			Direct
Kwangyang	KHB17			Direct
Kwangyang	KHB26			Direct
Kwangyang	KHB27			Direct
Kwangyang	KHB99			Direct
Kwangyang	KHC11			Direct
Kwangyang	KHC12			Direct
Kwangyang	KHC13			Direct
Kwangyang	KHC14			Direct
Kwangyang	KHC15			Direct
Kwangyang	KHC16			Direct
Kwangyang	KHC17			Direct
Kwangyang	KHC26			Direct
Kwangyang	KHC27			Direct
Kwangyang	KHC31			Direct
Kwangyang	KHC99			Direct
Kwangyang	KHD21			Direct
Kwangyang	KHD22			Direct
Kwangyang	KHD99			Direct
Kwangyang	KHE21			Direct
Kwangyang	KHE22			Direct
Kwangyang	KHE23			Direct
Kwangyang	KHE99			Direct
Kwangyang	KHE21			Direct
Kwangyang	KHE22			Direct
Kwangyang	KHE23			Direct
Kwangyang	KHE99			Direct
Kwangyang	KHG21			Direct
Kwangyang	KHG22			Direct
Kwangyang	KHG25			Direct
Kwangyang	KHG99			Direct
Kwangyang	KHX11			Direct
Kwangyang	KHX12			Indirect
Kwangyang	KHX13			Indirect
Kwangyang	KHX14			Indirect
Kwangyang	KHX15			Indirect
Kwangyang	KHX21			Indirect
Kwangyang	KHX31			Indirect
Kwangyang	KHX32			Indirect
Kwangyang	KHZ11			Direct

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Factory	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KHZ12		Direct
Kwangyang	KHZ13		Direct
Kwangyang	KHZ14		Direct
Kwangyang	KHZ15		Direct
Kwangyang	KHZ99		Direct
Kwangyang	KK412		Direct
Kwangyang	KK413		Direct
Kwangyang	KK414		Direct
Kwangyang	KK499		Direct
Kwangyang	KK421		Direct
Kwangyang	KK422		Direct
Kwangyang	KK424		Direct
Kwangyang	KK425		Direct
Kwangyang	KK426		Direct
Kwangyang	KK427		Direct
Kwangyang	KK428		Direct
Kwangyang	KK499		Direct
Kwangyang	KKX00		Direct
Kwangyang	KKX11		Indirect
Kwangyang	KKX21		Indirect
Kwangyang	KKZ11		Direct
Kwangyang	KKZ12		Direct
Kwangyang	KKZ13		Direct
Kwangyang	KKZ14		Direct
Kwangyang	KKZ15		Direct
Kwangyang	KKZ16		Direct
Kwangyang	KKZ99		Direct
Kwangyang	KL411		Direct
Kwangyang	KL412		Direct
Kwangyang	KL413		Direct
Kwangyang	KL414		Direct
Kwangyang	KL415		Direct
Kwangyang	KL416		Direct
Kwangyang	KL417		Direct
Kwangyang	KL418		Direct
Kwangyang	KL425		Direct
Kwangyang	KL427		Direct
Kwangyang	KL428		Direct
Kwangyang	KL499		Direct
Kwangyang	KLX11		Direct
Kwangyang	KLX21		Indirect
Kwangyang	KLZ11		Indirect
Kwangyang	KLZ12		Indirect
Kwangyang	KLZ13		Indirect
Kwangyang	KLZ14		Indirect
Kwangyang	KLZ99		Indirect
Kwangyang	KMA11		Indirect
Kwangyang	KMA13		Direct
Kwangyang	KMA15		Direct
Kwangyang	KMA16		Direct
Kwangyang	KMA17		Direct
Kwangyang	KMA18		Direct

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KMA22			Direct
Kwangyang	KMA23			Direct
Kwangyang	KMA24			Direct
Kwangyang	KMA25			Direct
Kwangyang	KMA26			Direct
Kwangyang	KMA32			Direct
Kwangyang	KMA39			Direct
Kwangyang	KMB11			Direct
Kwangyang	KMB13			Direct
Kwangyang	KMB15			Direct
Kwangyang	KMB17			Direct
Kwangyang	KMB18			Direct
Kwangyang	KMB22			Direct
Kwangyang	KMB26			Direct
Kwangyang	KMB99			Direct
Kwangyang	KMC11			Direct
Kwangyang	KMC12			Direct
Kwangyang	KMC13			Direct
Kwangyang	KMC14			Direct
Kwangyang	KMC15			Direct
Kwangyang	KMC17			Direct
Kwangyang	KMC18			Direct
Kwangyang	KMC22			Direct
Kwangyang	KMC26			Direct
Kwangyang	KMC27			Direct
Kwangyang	KMC28			Direct
Kwangyang	KMC99			Direct
Kwangyang	KMD11			Direct
Kwangyang	KMD12			Direct
Kwangyang	KMD13			Direct
Kwangyang	KMD14			Direct
Kwangyang	KMD15			Direct
Kwangyang	KMD17			Direct
Kwangyang	KMD18			Direct
Kwangyang	KMD22			Direct
Kwangyang	KMD26			Direct
Kwangyang	KMD27			Direct
Kwangyang	KMD28			Direct
Kwangyang	KMD99			Direct
Kwangyang	KMF17			Direct
Kwangyang	KMF36			Direct
Kwangyang	KMF41			Direct
Kwangyang	KMF42			Direct
Kwangyang	KMF46			Direct
Kwangyang	KMF47			Direct
Kwangyang	KMF48			Direct
Kwangyang	KMF99			Direct
Kwangyang	KMG17			Direct
Kwangyang	KMG31			Direct
Kwangyang	KMG34			Direct
Kwangyang	KMG36			Direct
Kwangyang	KMG37			Direct

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KMG99			Direct
Kwangyang	KMH17			Direct
Kwangyang	KMH41			Direct
Kwangyang	KMH42			Direct
Kwangyang	KMH43			Direct
Kwangyang	KMH44			Direct
Kwangyang	KMH45			Direct
Kwangyang	KMH46			Direct
Kwangyang	KMH47			Direct
Kwangyang	KMH48			Direct
Kwangyang	KMH99			Direct
Kwangyang	KMJ17			Direct
Kwangyang	KMJ41			Direct
Kwangyang	KMJ42			Direct
Kwangyang	KMJ99			Direct
Kwangyang	KMK17			Direct
Kwangyang	KMK51			Direct
Kwangyang	KMK56			Direct
Kwangyang	KMK57			Direct
Kwangyang	KMK99			Direct
Kwangyang	KML17			Direct
Kwangyang	KML41			Direct
Kwangyang	KML42			Direct
Kwangyang	KML48			Direct
Kwangyang	KML99			Direct
Kwangyang	KMM17			Direct
Kwangyang	KMM18			Direct
Kwangyang	KMM19			Direct
Kwangyang	KMM41			Direct
Kwangyang	KMM42			Direct
Kwangyang	KMM99			Direct
Kwangyang	KMN17			Direct
Kwangyang	KMN41			Direct
Kwangyang	KMN42			Direct
Kwangyang	KMN47			Direct
Kwangyang	KMN48			Direct
Kwangyang	KMN71			Direct
Kwangyang	KMN73			Direct
Kwangyang	KMN99			Direct
Kwangyang	KMX11			Direct
Kwangyang	KMX12			Indirect
Kwangyang	KMX13			Indirect
Kwangyang	KMX14			Indirect
Kwangyang	KMX15			Indirect
Kwangyang	KMX21			Indirect
Kwangyang	KMX22			Indirect
Kwangyang	KMX23			Indirect
Kwangyang	KMX24			Indirect
Kwangyang	KMX31			Indirect
Kwangyang	KMX41			Indirect
Kwangyang	KMX42			Indirect
Kwangyang	KMX43			Indirect

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KMX44			Indirect
Kwangyang	KMX51			Indirect
Kwangyang	KMX61			Indirect
Kwangyang	KMZ11			Indirect
Kwangyang	KMZ12			Direct
Kwangyang	KMZ13			Direct
Kwangyang	KMZ14			Direct
Kwangyang	KMZ15			Direct
Kwangyang	KMZ16			Direct
Kwangyang	KMZ17			Direct
Kwangyang	KMZ19			Direct
Kwangyang	KMZ21			Direct
Kwangyang	KMZ22			Direct
Kwangyang	KMZ23			Direct
Kwangyang	KMZ24			Direct
Kwangyang	KMZ29			Direct
Kwangyang	KMA11			Direct
Kwangyang	KMA21			Indirect
Kwangyang	KMA31			Indirect
Kwangyang	KMA32			Indirect
Kwangyang	KMA99			Indirect
Kwangyang	KTB11			Indirect
Kwangyang	KTB12			Indirect
Kwangyang	KTB13			Indirect
Kwangyang	KTB14			Indirect
Kwangyang	KTB21			Indirect
Kwangyang	KTB99			Indirect
Kwangyang	KTC11			Indirect
Kwangyang	KTD11			Indirect
Kwangyang	KTD12			Indirect
Kwangyang	KTD13			Indirect
Kwangyang	KTD99			Indirect
Kwangyang	KTB11			Indirect
Kwangyang	KTB12			Indirect
Kwangyang	KTB99			Indirect
Kwangyang	KTH11			Indirect
Kwangyang	KTH12			Indirect
Kwangyang	KTH13			Indirect
Kwangyang	KTH14			Indirect
Kwangyang	KTH15			Indirect
Kwangyang	KTH16			Indirect
Kwangyang	KTH17			Indirect
Kwangyang	KTH99			Indirect
Kwangyang	KTZ11			Indirect
Kwangyang	KTZ12			Indirect
Kwangyang	KTZ13			Indirect
Kwangyang	KTZ15			Indirect
Kwangyang	KTZ16			Indirect
Kwangyang	KTZ17			Indirect
Kwangyang	KTZ18			Indirect
Kwangyang	KTZ19			Indirect

Factory	Cos	iter Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	K1299				Indirect
Kwangyang	KUA11				Indirect
Kwangyang	KUA12				Indirect
Kwangyang	KUA13				Indirect
Kwangyang	KUA14				Indirect
Kwangyang	KUA15				Indirect
Kwangyang	KUA18				Indirect
Kwangyang	KUA21				Indirect
Kwangyang	KUA22				Indirect
Kwangyang	KUA24				Indirect
Kwangyang	KUA26				Indirect
Kwangyang	KUA27				Indirect
Kwangyang	KUA28				Indirect
Kwangyang	KUA29				Indirect
Kwangyang	KUA99				Indirect
Kwangyang	KUB11				Indirect
Kwangyang	KUB12				Indirect
Kwangyang	KUB13				Indirect
Kwangyang	KUB14				Indirect
Kwangyang	KUB15				Indirect
Kwangyang	KUB18				Indirect
Kwangyang	KUB21				Indirect
Kwangyang	KUB23				Indirect
Kwangyang	KUB24				Indirect
Kwangyang	KUB25				Indirect
Kwangyang	KUB26				Indirect
Kwangyang	KUB27				Indirect
Kwangyang	KUB28				Indirect
Kwangyang	KUB31				Indirect
Kwangyang	KUB32				Indirect
Kwangyang	KUB33				Indirect
Kwangyang	KUB99				Indirect
Kwangyang	KUC11				Indirect
Kwangyang	KUC12				Indirect
Kwangyang	KUC13				Indirect
Kwangyang	KUC14				Indirect
Kwangyang	KUC16				Indirect
Kwangyang	KUC17				Indirect
Kwangyang	KUC19				Indirect
Kwangyang	KUC21				Indirect
Kwangyang	KUC22				Indirect
Kwangyang	KUC23				Indirect
Kwangyang	KUC24				Indirect
Kwangyang	KUC25				Indirect
Kwangyang	KUC26				Indirect
Kwangyang	KUC27				Indirect
Kwangyang	KUC28				Indirect
Kwangyang	KUC29				Indirect
Kwangyang	KUC30				Indirect
Kwangyang	KUC31				Indirect
Kwangyang	KUC32				Indirect
Kwangyang	KUC33				Indirect

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KUC34			Indirect
Kwangyang	KUC99			Indirect
Kwangyang	KUD11			Indirect
Kwangyang	KUD12			Indirect
Kwangyang	KUD13			Indirect
Kwangyang	KUD14			Indirect
Kwangyang	KUD15			Indirect
Kwangyang	KUD16			Indirect
Kwangyang	KUD17			Indirect
Kwangyang	KUD99			Indirect
Kwangyang	KUE11			Indirect
Kwangyang	KUE12			Indirect
Kwangyang	KUE13			Indirect
Kwangyang	KUE14			Indirect
Kwangyang	KUE15			Indirect
Kwangyang	KUE16			Indirect
Kwangyang	KUE17			Indirect
Kwangyang	KUE18			Indirect
Kwangyang	KUE99			Indirect
Kwangyang	KUF11			Indirect
Kwangyang	KUF12			Indirect
Kwangyang	KUF13			Indirect
Kwangyang	KUF14			Indirect
Kwangyang	KUF15			Indirect
Kwangyang	KUF16			Indirect
Kwangyang	KUF17			Indirect
Kwangyang	KUF18			Indirect
Kwangyang	KUF19			Indirect
Kwangyang	KUF99			Indirect
Kwangyang	KUG11			Indirect
Kwangyang	KUG12			Indirect
Kwangyang	KUG13			Indirect
Kwangyang	KUG14			Indirect
Kwangyang	KUH11			Indirect
Kwangyang	KUH12			Indirect
Kwangyang	KUH13			Indirect
Kwangyang	KVA11			Indirect
Kwangyang	KVA12			Indirect
Kwangyang	KVA14			Indirect
Kwangyang	KVA15			Indirect
Kwangyang	KVA16			Indirect
Kwangyang	KVA17			Indirect
Kwangyang	KVA18			Indirect
Kwangyang	KVA19			Indirect
Kwangyang	KVA21			Indirect
Kwangyang	KVA22			Indirect
Kwangyang	KVA99			Indirect
Kwangyang	KVB11			Indirect
Kwangyang	KVB12			Indirect
Kwangyang	KVB13			Indirect
Kwangyang	KVB14			Indirect
Kwangyang	KVB17			Indirect





Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KVG22			Indirect
Kwangyang	KVG23			Indirect
Kwangyang	KVG24			Indirect
Kwangyang	KVG25			Indirect
Kwangyang	KVG26			Indirect
Kwangyang	KVG27			Indirect
Kwangyang	KVG28			Indirect
Kwangyang	KVG29			Indirect
Kwangyang	KVG30			Indirect
Kwangyang	KVG37			Indirect
Kwangyang	KVG39			Indirect
Kwangyang	KVH14			Indirect
Kwangyang	KVH15			Indirect
Kwangyang	KVH16			Indirect
Kwangyang	KVH17			Indirect
Kwangyang	KVH18			Indirect
Kwangyang	KVH21			Indirect
Kwangyang	KVH22			Indirect
Kwangyang	KVH23			Indirect
Kwangyang	KVH24			Indirect
Kwangyang	KVH27			Indirect
Kwangyang	KVH28			Indirect
Kwangyang	KVH29			Indirect
Kwangyang	KVH33			Indirect
Kwangyang	KVH34			Indirect
Kwangyang	KVH35			Indirect
Kwangyang	KVH36			Indirect
Kwangyang	KVH37			Indirect
Kwangyang	KVH38			Indirect
Kwangyang	KVH39			Indirect
Kwangyang	KVH40			Indirect
Kwangyang	KVH41			Indirect
Kwangyang	KVH42			Indirect
Kwangyang	KVH43			Indirect
Kwangyang	KVH44			Indirect
Kwangyang	KVH45			Indirect
Kwangyang	KVH46			Indirect
Kwangyang	KVH47			Indirect
Kwangyang	KVH48			Indirect
Kwangyang	KVH49			Indirect
Kwangyang	KVH51			Indirect
Kwangyang	KVH52			Indirect
Kwangyang	KVH59			Indirect
Kwangyang	KV111			Indirect
Kwangyang	KV117			Indirect
Kwangyang	KV122			Indirect
Kwangyang	KV123			Indirect
Kwangyang	KV124			Indirect
Kwangyang	KV125			Indirect
Kwangyang	KV126			Indirect
Kwangyang	KV127			Indirect
Kwangyang	KV128			Indirect

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Kwangyang	KV129			Indirect
Kwangyang	KV130			Indirect
Kwangyang	KV131			Indirect
Kwangyang	KV132			Indirect
Kwangyang	KV134			Indirect
Kwangyang	KV199			Indirect
Kwangyang	KV111			Indirect
Kwangyang	KV112			Indirect
Kwangyang	KV113			Indirect
Kwangyang	KV114			Indirect
Kwangyang	KV115			Indirect
Kwangyang	KV199			Indirect
Kwangyang	KV011			Indirect
Kwangyang	KV012			Indirect
Kwangyang	KZ215			Indirect
Kwangyang	KZ221			Indirect
Pohang	PBA11			Indirect
Pohang	PBA12			Direct
Pohang	PBA13			Direct
Pohang	PBA14			Direct
Pohang	PBA99			Direct
Pohang	PBB21			Direct
Pohang	PBC21			Direct
Pohang	PBD21			Direct
Pohang	PBE21			Direct
Pohang	PBF21			Direct
Pohang	PBG31			Direct
Pohang	PBH41			Direct
Pohang	PBH42			Direct
Pohang	PBH43			Direct
Pohang	PBH99			Direct
Pohang	PBJ41			Direct
Pohang	PBJ42			Direct
Pohang	PBJ43			Direct
Pohang	PBJ99			Direct
Pohang	PBK41			Direct
Pohang	PBK42			Direct
Pohang	PBK43			Direct
Pohang	PBK99			Direct
Pohang	PBL41			Direct
Pohang	PBL42			Direct
Pohang	PBL43			Direct
Pohang	PBL99			Direct
Pohang	PBM51			Direct
Pohang	PBM52			Direct
Pohang	PBM53			Direct
Pohang	PBM54			Direct
Pohang	PBM99			Direct

factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PBN61			Direct
Pohang	PBN62			Direct
Pohang	PBN63			Direct
Pohang	PBN99			Direct
Pohang	PBR61			Direct
Pohang	PBP63			Direct
Pohang	PBP99			Direct
Pohang	PBR61			Direct
Pohang	PBR63			Direct
Pohang	PBR99			Direct
Pohang	PBS61			Direct
Pohang	PBS63			Direct
Pohang	PBS99			Direct
Pohang	PBU71			Direct
Pohang	PBU72			Direct
Pohang	PBU73			Direct
Pohang	PBU99			Direct
Pohang	PBV81			Direct
Pohang	PBV83			Direct
Pohang	PBV84			Direct
Pohang	PBV85			Direct
Pohang	PBV86			Direct
Pohang	PBV88			Direct
Pohang	PBV89			Direct
Pohang	PBV99			Direct
Pohang	PBW81			Direct
Pohang	PBW83			Direct
Pohang	PBW84			Direct
Pohang	PBW85			Direct
Pohang	PBW86			Direct
Pohang	PBW88			Direct
Pohang	PBW89			Direct
Pohang	PBW91			Direct
Pohang	PBW99			Direct
Pohang	PBX11			Indirect
Pohang	PBX21			Indirect
Pohang	PBX31			Indirect
Pohang	PBX32			Indirect
Pohang	PBX51			Indirect
Pohang	PBX52			Indirect
Pohang	PBX53			Indirect
Pohang	PBX54			Indirect
Pohang	PBX61			Indirect
Pohang	PBZ11			Direct
Pohang	PBZ12			Direct
Pohang	PBZ13			Direct
Pohang	PBZ14			Direct
Pohang	PBZ15			Direct
Pohang	PBZ16			Direct
Pohang	PBZ17			Direct
Pohang	PBZ18			Direct
Pohang	PBZ19			Direct

factory	Cost Item Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PBZ21			Direct
Pohang	PBZ22			Direct
Pohang	PBZ23			Direct
Pohang	PBZ24			Direct
Pohang	PBZ25			Direct
Pohang	PBZ29			Direct
Pohang	PBZ31			Direct
Pohang	PBZ32			Direct
Pohang	PBZ41			Direct
Pohang	PBZ42			Indirect
Pohang	PBZ43			Indirect
Pohang	PBZ44			Indirect
Pohang	PBZ45			Indirect
Pohang	PEA11			Direct
Pohang	PEA12			Direct
Pohang	PEA13			Direct
Pohang	PEA14			Direct
Pohang	PEA15			Direct
Pohang	PEA16			Direct
Pohang	PEA99			Direct
Pohang	PEB11			Direct
Pohang	PEB12			Direct
Pohang	PEB13			Direct
Pohang	PEB14			Direct
Pohang	PEB15			Direct
Pohang	PEB16			Direct
Pohang	PEB99			Direct
Pohang	PEC11			Direct
Pohang	PEC12			Direct
Pohang	PEC14			Direct
Pohang	PEC15			Direct
Pohang	PEC99			Direct
Pohang	PEE21			Direct
Pohang	PEE22			Direct
Pohang	PEE23			Direct
Pohang	PEE25			Direct
Pohang	PEE26			Direct
Pohang	PEE99			Direct
Pohang	PEF21			Direct
Pohang	PEF22			Direct
Pohang	PEF23			Direct
Pohang	PEF99			Direct
Pohang	PEG21			Direct
Pohang	PEG22			Direct
Pohang	PEG23			Direct
Pohang	PEG99			Direct
Pohang	PEH31			Direct
Pohang	PEH33			Direct
Pohang	PEH99			Direct
Pohang	PEJ31			Direct
Pohang	PEJ33			Direct
Pohang	PEJ99			Direct

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PEX41			Direct
Pohang	PEM25			Direct
Pohang	PEM26			Direct
Pohang	PEN21			Direct
Pohang	PEN22			Direct
Pohang	PEN23			Direct
Pohang	PEN25			Direct
Pohang	PEN26			Direct
Pohang	PEM99			Direct
Pohang	PEX11			Direct
Pohang	PEX12			Direct
Pohang	PEX13			Indirect
Pohang	PEX21			Indirect
Pohang	PEX22			Indirect
Pohang	PEX23			Indirect
Pohang	PEX24			Indirect
Pohang	PEX31			Indirect
Pohang	PEZ11			Indirect
Pohang	PEZ12			Direct
Pohang	PEZ13			Direct
Pohang	PEZ14			Direct
Pohang	PEZ15			Direct
Pohang	PEZ16			Direct
Pohang	PEZ17			Direct
Pohang	PEZ18			Direct
Pohang	PEZ19			Direct
Pohang	PEZ21			Direct
Pohang	PEZ22			Direct
Pohang	PEZ23			Direct
Pohang	PEZ29			Direct
Pohang	PGA11			Direct
Pohang	PGA12			Direct
Pohang	PGA13			Direct
Pohang	PGA14			Direct
Pohang	PGA17			Direct
Pohang	PGA99			Direct
Pohang	PGB21			Direct
Pohang	PGB22			Direct
Pohang	PGB26			Direct
Pohang	PGB27			Direct
Pohang	PGB99			Direct
Pohang	PGC21			Direct
Pohang	PGC22			Direct
Pohang	PGC26			Direct
Pohang	PGC27			Direct
Pohang	PGC39			Direct
Pohang	PGD21			Direct
Pohang	PGD22			Direct
Pohang	PGD26			Direct
Pohang	PGD27			Direct
Pohang	PGD99			Direct
Pohang	PGX11			Indirect

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PGX12			Indirect
Pohang	PGX13			Indirect
Pohang	PGX14			Indirect
Pohang	PGX21			Indirect
Pohang	PGZ11			Indirect
Pohang	PGZ12			Direct
Pohang	PGZ13			Direct
Pohang	PGZ14			Direct
Pohang	PGZ15			Direct
Pohang	PGZ29			Direct
Pohang	PHA11			Direct
Pohang	PHA12			Direct
Pohang	PHA13			Direct
Pohang	PHA14			Direct
Pohang	PHA15			Direct
Pohang	PHA16			Direct
Pohang	PHA17			Direct
Pohang	PHA18			Direct
Pohang	PHA26			Direct
Pohang	PHA27			Direct
Pohang	PHA99			Direct
Pohang	PHB11			Direct
Pohang	PHB12			Direct
Pohang	PHB13			Direct
Pohang	PHB14			Direct
Pohang	PHB15			Direct
Pohang	PHB16			Direct
Pohang	PHB17			Direct
Pohang	PHB18			Direct
Pohang	PHB26			Direct
Pohang	PHB27			Direct
Pohang	PHB99			Direct
Pohang	PHX11			Indirect
Pohang	PHX12			Indirect
Pohang	PHX13			Indirect
Pohang	PHZ11			Direct
Pohang	PHZ12			Direct
Pohang	PHZ13			Direct
Pohang	PHZ14			Direct
Pohang	PHZ15			Direct
Pohang	PHZ16			Direct
Pohang	PHZ17			Direct
Pohang	PHZ99			Direct
Pohang	PLA11			Direct
Pohang	PLA12			Direct
Pohang	PLA14			Direct
Pohang	PLA15			Direct
Pohang	PLA17			Direct
Pohang	PLA18			Direct
Pohang	PLA25			Direct
Pohang	PLA27			Direct
Pohang	PLA28			Direct

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PLA99			Direct
Pohang	PLB11			Direct
Pohang	PLB12			Direct
Pohang	PLB13			Direct
Pohang	PLB14			Direct
Pohang	PLB15			Direct
Pohang	PLB16			Direct
Pohang	PLB17			Direct
Pohang	PLB18			Direct
Pohang	PLB25			Direct
Pohang	PLB27			Direct
Pohang	PLB28			Direct
Pohang	PLB99			Direct
Pohang	PLC11			Direct
Pohang	PLC12			Direct
Pohang	PLC13			Direct
Pohang	PLC14			Direct
Pohang	PLC15			Direct
Pohang	PLC16			Direct
Pohang	PLC17			Direct
Pohang	PLC18			Direct
Pohang	PLC25			Direct
Pohang	PLC27			Direct
Pohang	PLC28			Direct
Pohang	PLC99			Direct
Pohang	PLD99			Direct
Pohang	PLM41			Direct
Pohang	PLM42			Direct
Pohang	PLM43			Direct
Pohang	PLM44			Direct
Pohang	PLM45			Direct
Pohang	PLM99			Direct
Pohang	PLMZZ			Direct
Pohang	PLX11			Direct
Pohang	PLX12			Indirect
Pohang	PLX13			Indirect
Pohang	PLX14			Indirect
Pohang	PLX21			Indirect
Pohang	PLZ11			Indirect
Pohang	PLZ12			Direct
Pohang	PLZ13			Direct
Pohang	PLZ14			Direct
Pohang	PLZ99			Direct
Pohang	PMA11			Direct
Pohang	PMA12			Direct
Pohang	PMA13			Direct
Pohang	PMA14			Direct
Pohang	PMA15			Direct
Pohang	PMA16			Direct
Pohang	PMA17			Direct
Pohang	PMA18			Direct
Pohang	PMA21			Direct



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factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PMA22			Direct
Pohang	PMA23			Direct
Pohang	PMA24			Direct
Pohang	PMA25			Direct
Pohang	PMA26			Direct
Pohang	PMA27			Direct
Pohang	PMA28			Direct
Pohang	PMA29			Direct
Pohang	PMA99			Direct
Pohang	PMB11			Direct
Pohang	PMB15			Direct
Pohang	PMB19			Direct
Pohang	PMB22			Direct
Pohang	PMB23			Direct
Pohang	PMB24			Direct
Pohang	PMB26			Direct
Pohang	PMB99			Direct
Pohang	PME31			Direct
Pohang	PME32			Direct
Pohang	PME33			Direct
Pohang	PME34			Direct
Pohang	PME35			Direct
Pohang	PME99			Direct
Pohang	PMA61			Direct
Pohang	PMA62			Direct
Pohang	PMA63			Direct
Pohang	PMA65			Direct
Pohang	PMA67			Direct
Pohang	PMA68			Direct
Pohang	PMA69			Direct
Pohang	PMA73			Direct
Pohang	PMA74			Direct
Pohang	PMA71			Direct
Pohang	PMA75			Direct
Pohang	PMA76			Direct
Pohang	PMA80			Direct
Pohang	PMA81			Direct
Pohang	PMA83			Direct
Pohang	PMA84			Direct
Pohang	PMA85			Direct
Pohang	PMA86			Direct

PMZ16

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PMN91			Direct
Pohang	PMN92			Direct
Pohang	PMN94			Direct
Pohang	PMN95			Direct
Pohang	PMN99			Direct
Pohang	PMN71			Direct
Pohang	PMN73			Direct
Pohang	PMN79			Direct
Pohang	PMN83			Direct
Pohang	PMN85			Direct
Pohang	PMN87			Direct
Pohang	PMN90			Direct
Pohang	PMN93			Direct
Pohang	PMN95			Direct
Pohang	PMN99			Direct
Pohang	PMN73			Direct
Pohang	PMN75			Direct
Pohang	PMN81			Direct
Pohang	PMN84			Direct
Pohang	PMN85			Direct
Pohang	PMN90			Direct
Pohang	PMN91			Direct
Pohang	PMN92			Direct
Pohang	PMN95			Direct
Pohang	PMN99			Direct
Pohang	PMQ43			Direct
Pohang	PMQ45			Direct
Pohang	PMQ46			Direct
Pohang	PMQ99			Direct
Pohang	PMX11			Indirect
Pohang	PMX12			Indirect
Pohang	PMX13			Indirect
Pohang	PMX14			Indirect
Pohang	PMX15			Indirect
Pohang	PMX21			Indirect
Pohang	PMX31			Direct
Pohang	PMX32			Direct
Pohang	PMX33			Direct
Pohang	PMX41			Direct
Pohang	PMX51			Direct
Pohang	PMZ11			Direct
Pohang	PMZ12			Direct
Pohang	PMZ13			Direct
Pohang	PMZ14			Direct
Pohang	PMZ15			Direct
Pohang	PMZ16			Direct
Pohang	PMZ17			Direct
Pohang	PMZ19			Direct
Pohang	PMZ21			Direct
Pohang	PMZ22			Direct
Pohang	PMZ23			Direct
Pohang	PMZ24			Direct

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PMZ25			Direct
Pohang	PMZ26			Direct
Pohang	PMZ29			Direct
Pohang	PSA11			Direct
Pohang	PSA12			Direct
Pohang	PSA14			Direct
Pohang	PSA15			Direct
Pohang	PSA16			Direct
Pohang	PSA17			Direct
Pohang	PSA99			Direct
Pohang	PSB11			Direct
Pohang	PSB12			Direct
Pohang	PSB13			Direct
Pohang	PSB14			Direct
Pohang	PSB15			Direct
Pohang	PSB16			Direct
Pohang	PSB99			Direct
Pohang	PSC11			Direct
Pohang	PSC12			Direct
Pohang	PSC14			Direct
Pohang	PSC15			Direct
Pohang	PSC16			Direct
Pohang	PSC99			Direct
Pohang	PSD17			Direct
Pohang	PSD99			Direct
Pohang	PSH21			Direct
Pohang	PSH22			Direct
Pohang	PSH23			Direct
Pohang	PSH24			Direct
Pohang	PSH25			Direct
Pohang	PSH26			Direct
Pohang	PSH27			Direct
Pohang	PSH28			Direct
Pohang	PSH30			Direct
Pohang	PSH47			Direct
Pohang	PSH48			Direct
Pohang	PSH99			Direct
Pohang	PSM31			Direct
Pohang	PSM32			Direct
Pohang	PSM33			Direct
Pohang	PSM34			Direct
Pohang	PSM35			Direct
Pohang	PSM36			Direct
Pohang	PSM37			Direct
Pohang	PSM38			Direct
Pohang	PSM39			Direct
Pohang	PSM41			Direct
Pohang	PSM43			Direct
Pohang	PSM46			Direct
Pohang	PSM47			Direct
Pohang	PSM51			Direct

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PSZ22			Direct
Pohang	PSZ41			Direct
Pohang	PSZ42			Direct
Pohang	PSZ43			Direct
Pohang	PSZ49			Direct
Pohang	PSZ61			Direct
Pohang	PSZ62			Direct
Pohang	PSZ69			Direct
Pohang	PSZ99			Direct
Pohang	PTA11			Direct
Pohang	PTA12			Indirect
Pohang	PTA13			Indirect
Pohang	PTA14			Indirect
Pohang	PTA15			Indirect
Pohang	PTA16			Indirect
Pohang	PTA21			Indirect
Pohang	PTA31			Indirect
Pohang	PTA32			Indirect
Pohang	PTA41			Indirect
Pohang	PTA99			Indirect
Pohang	PTB11			Indirect
Pohang	PTB12			Indirect
Pohang	PTB13			Indirect
Pohang	PTB14			Indirect
Pohang	PTB99			Indirect
Pohang	PTC11			Indirect
Pohang	PTD11			Indirect
Pohang	PTD12			Indirect
Pohang	PTD13			Indirect
Pohang	PTD14			Indirect
Pohang	PTD15			Indirect
Pohang	PTD21			Indirect
Pohang	PTD99			Indirect
Pohang	PTF11			Indirect
Pohang	PTF12			Indirect
Pohang	PTF21			Indirect
Pohang	PTF22			Indirect
Pohang	PTF99			Indirect
Pohang	PTG11			Indirect
Pohang	PTH13			Indirect
Pohang	PTI11			Indirect
Pohang	PTI12			Indirect
Pohang	PTI13			Indirect
Pohang	PTI14			Indirect
Pohang	PTI15			Indirect
Pohang	PTZ11			Indirect
Pohang	PTZ12			Indirect
Pohang	PTZ14			Indirect
Pohang	PTZ15			Indirect
Pohang	PTZ16			Indirect
Pohang	PTZ17			Indirect
Pohang	PTZ18			Indirect

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PTZ19			Indirect
Pohang	PTZ99			Indirect
Pohang	PUA11			Indirect
Pohang	PUA12			Indirect
Pohang	PUA13			Indirect
Pohang	PUA14			Indirect
Pohang	PUA15			Indirect
Pohang	PUA16			Indirect
Pohang	PUA17			Indirect
Pohang	PUA18			Indirect
Pohang	PUA23			Indirect
Pohang	PUA24			Indirect
Pohang	PUA25			Indirect
Pohang	PUA26			Indirect
Pohang	PUA27			Indirect
Pohang	PUA29			Indirect
Pohang	PUA31			Indirect
Pohang	PUA32			Indirect
Pohang	PUA99			Indirect
Pohang	PUB11			Indirect
Pohang	PUB12			Indirect
Pohang	PUB13			Indirect
Pohang	PUB14			Indirect
Pohang	PUB15			Indirect
Pohang	PUB17			Indirect
Pohang	PUB18			Indirect
Pohang	PUB22			Indirect
Pohang	PUB24			Indirect
Pohang	PUB26			Indirect
Pohang	PUB27			Indirect
Pohang	PUB28			Indirect
Pohang	PUB31			Indirect
Pohang	PUB32			Indirect
Pohang	PUB33			Indirect
Pohang	PUB34			Indirect
Pohang	PUB35			Indirect
Pohang	PUB36			Indirect
Pohang	PUB37			Indirect
Pohang	PUB38			Indirect
Pohang	PUB39			Indirect
Pohang	PUB99			Indirect
Pohang	PUC11			Indirect
Pohang	PUC12			Indirect
Pohang	PUC13			Indirect
Pohang	PUC14			Indirect
Pohang	PUC15			Indirect
Pohang	PUC16			Indirect
Pohang	PUC17			Indirect
Pohang	PUC18			Indirect
Pohang	PUC19			Indirect
Pohang	PUC21			Indirect
Pohang	PUC22			Indirect

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PUC23			Indirect
Pohang	PUC24			Indirect
Pohang	PUC25			Indirect
Pohang	PUC26			Indirect
Pohang	PUC27			Indirect
Pohang	PUC28			Indirect
Pohang	PUC29			Indirect
Pohang	PUC30			Indirect
Pohang	PUC31			Indirect
Pohang	PUC33			Indirect
Pohang	PUC34			Indirect
Pohang	PUC35			Indirect
Pohang	PUC36			Indirect
Pohang	PUC37			Indirect
Pohang	PUC38			Indirect
Pohang	PUC39			Indirect
Pohang	PUC40			Indirect
Pohang	PUC99			Indirect
Pohang	PUD11			Indirect
Pohang	PUD12			Indirect
Pohang	PUD13			Indirect
Pohang	PUD14			Indirect
Pohang	PUD15			Indirect
Pohang	PUD16			Indirect
Pohang	PUD17			Indirect
Pohang	PUD18			Indirect
Pohang	PUD99			Indirect
Pohang	PUE11			Indirect
Pohang	PUE12			Indirect
Pohang	PUE13			Indirect
Pohang	PUE14			Indirect
Pohang	PUE15			Indirect
Pohang	PUE16			Indirect
Pohang	PUE17			Indirect
Pohang	PUE18			Indirect
Pohang	PUE19			Indirect
Pohang	PUE99			Indirect
Pohang	PUF11			Indirect
Pohang	PUF12			Indirect
Pohang	PUF13			Indirect
Pohang	PUF14			Indirect
Pohang	PUF15			Indirect
Pohang	PUF16			Indirect
Pohang	PUF17			Indirect
Pohang	PUF18			Indirect
Pohang	PUF99			Indirect
Pohang	PUG00			Indirect
Pohang	PUG11			Indirect
Pohang	PUG12			Indirect
Pohang	PUG13			Indirect
Pohang	PUH00			Indirect
Pohang	PUH11			Indirect

Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PUH12			Indirect
Pohang	PUH13			Indirect
Pohang	PUH11			Indirect
Pohang	PUH12			Indirect
Pohang	PVA11			Indirect
Pohang	PVA12			Indirect
Pohang	PVA13			Indirect
Pohang	PVA14			Indirect
Pohang	PVA15			Indirect
Pohang	PVA16			Indirect
Pohang	PVA17			Indirect
Pohang	PVA18			Indirect
Pohang	PVA19			Indirect
Pohang	PVA99			Indirect
Pohang	PVB11			Indirect
Pohang	PVB13			Indirect
Pohang	PVB15			Indirect
Pohang	PVB16			Indirect
Pohang	PVB17			Indirect
Pohang	PVB18			Indirect
Pohang	PVB19			Indirect
Pohang	PVB20			Indirect
Pohang	PVB21			Indirect
Pohang	PVB22			Indirect
Pohang	PVB23			Indirect
Pohang	PVB24			Indirect
Pohang	PVB25			Indirect
Pohang	PVB26			Indirect
Pohang	PVB27			Indirect
Pohang	PVB99			Indirect
Pohang	PVE11			Indirect
Pohang	PVE12			Indirect
Pohang	PVE13			Indirect
Pohang	PVE14			Indirect
Pohang	PVE17			Indirect
Pohang	PVE22			Indirect
Pohang	PVE23			Indirect
Pohang	PVE24			Indirect
Pohang	PVE25			Indirect
Pohang	PVE26			Indirect
Pohang	PVE27			Indirect
Pohang	PVE28			Indirect
Pohang	PVE29			Indirect
Pohang	PVE99			Indirect
Pohang	PVF11			Indirect
Pohang	PVF12			Indirect
Pohang	PVF13			Indirect
Pohang	PVF14			Indirect
Pohang	PVF16			Indirect
Pohang	PVF17			Indirect
Pohang	PVF18			Indirect
Pohang	PVF19			Indirect



factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PVF20			Indirect
Pohang	PVF21			Indirect
Pohang	PVF22			Indirect
Pohang	PVF23			Indirect
Pohang	PVF24			Indirect
Pohang	PVF25			Indirect
Pohang	PVF99			Indirect
Pohang	PVG11			Indirect
Pohang	PVG12			Indirect
Pohang	PVG13			Indirect
Pohang	PVG14			Indirect
Pohang	PVG15			Indirect
Pohang	PVG16			Indirect
Pohang	PVG17			Indirect
Pohang	PVG19			Indirect
Pohang	PVG21			Indirect
Pohang	PVG22			Indirect
Pohang	PVG23			Indirect
Pohang	PVG26			Indirect
Pohang	PVG27			Indirect
Pohang	PVG28			Indirect
Pohang	PVG29			Indirect
Pohang	PVG31			Indirect
Pohang	PVG32			Indirect
Pohang	PVG33			Indirect
Pohang	PVG34			Indirect
Pohang	PVG35			Indirect
Pohang	PVG36			Indirect
Pohang	PVG37			Indirect
Pohang	PVG38			Indirect
Pohang	PVG39			Indirect
Pohang	PVG40			Indirect
Pohang	PVG41			Indirect
Pohang	PVG42			Indirect
Pohang	PVG43			Indirect
Pohang	PVG44			Indirect
Pohang	PVG45			Indirect
Pohang	PVG46			Indirect
Pohang	PVG47			Indirect
Pohang	PVG48			Indirect
Pohang	PVG49			Indirect
Pohang	PVG50			Indirect
Pohang	PVG51			Indirect
Pohang	PVG52			Indirect
Pohang	PVG53			Indirect
Pohang	PVG54			Indirect
Pohang	PVG55			Indirect
Pohang	PVG56			Indirect
Pohang	PVG57			Indirect
Pohang	PVG58			Indirect
Pohang	PVG59			Indirect
Pohang	PVG61			Indirect

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Factory	Cost Center Code	Cost Center Name (Korean)	Cost Center Name (English)	Classification
Pohang	PVG62			Indirect
Pohang	PVG63			Indirect
Pohang	PVG64			Indirect
Pohang	PVG65			Indirect
Pohang	PVG66			Indirect
Pohang	PVG67			Indirect
Pohang	PVG68			Indirect
Pohang	PVG69			Indirect
Pohang	PVG71			Indirect
Pohang	PVG72			Indirect
Pohang	PVG73			Indirect
Pohang	PVG74			Indirect
Pohang	PVG75			Indirect
Pohang	PVG76			Indirect
Pohang	PVG77			Indirect
Pohang	PVG78			Indirect
Pohang	PVG79			Indirect
Pohang	PVG80			Indirect
Pohang	PVG82			Indirect
Pohang	PVG83			Indirect
Pohang	PVG84			Indirect
Pohang	PVG85			Indirect
Pohang	PVG86			Indirect
Pohang	PVG87			Indirect
Pohang	PVG88			Indirect
Pohang	PVG89			Indirect
Pohang	PVG91			Indirect
Pohang	PVG92			Indirect
Pohang	PVG93			Indirect
Pohang	PVG94			Indirect
Pohang	PVG95			Indirect
Pohang	PVG96			Indirect
Pohang	PVG97			Indirect
Pohang	PVG98			Indirect
Pohang	PVG99			Indirect
Pohang	PVH11			Indirect
Pohang	PVH12			Indirect
Pohang	PVH14			Indirect
Pohang	PVH15			Indirect
Pohang	PVH16			Indirect
Pohang	PVH17			Indirect
Pohang	PVH18			Indirect
Pohang	PVH19			Indirect
Pohang	PVH21			Indirect
Pohang	PVH22			Indirect
Pohang	PVH23			Indirect
Pohang	PVH24			Indirect
Pohang	PVH25			Indirect
Pohang	PVH26			Indirect
Pohang	PVH27			Indirect
Pohang	PVH29			Indirect
Pohang	PVH31			Indirect

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factory	Co	ater Code	Coat Center Name (Korean)	Coat Center Name (English)	Classification
Pohang		PVH32			Indirect
Pohang		PVH33			Indirect
Pohang		PVH34			Indirect
Pohang		PVH35			Indirect
Pohang		PVH36			Indirect
Pohang		PVH37			Indirect
Pohang		PVH38			Indirect
Pohang		PVH39			Indirect
Pohang		PVH99			Indirect
Pohang		PV111			Indirect
Pohang		PV114			Indirect
Pohang		PV124			Indirect
Pohang		PV125			Indirect
Pohang		PV126			Indirect
Pohang		PV127			Indirect
Pohang		PV128			Indirect
Pohang		PV129			Indirect
Pohang		PV130			Indirect
Pohang		PV131			Indirect
Pohang		PV132			Indirect
Pohang		PV134			Indirect
Pohang		PV199			Indirect
Pohang		PV111			Indirect
Pohang		PV112			Indirect
Pohang		PV113			Indirect
Pohang		PV114			Indirect
Pohang		PV115			Indirect
Pohang		PV199			Indirect
Pohang		PVK11			Indirect
Pohang		PVK12			Indirect
Pohang		PVK13			Indirect
Pohang		PVK14			Indirect
Pohang		PVK99			Indirect
Pohang		PVL11			Indirect
Pohang		PVO11			Indirect
Pohang		PVO12			Indirect
Pohang		PVO99			Indirect
Pohang		PVP11			Indirect
Pohang		PVP12			Indirect
Pohang		PVP13			Indirect
Pohang		PVP14			Indirect
Pohang		PVP99			Indirect
Pohang		PZZ11			Indirect

## **Appendix G-8**

### **Description of Internal Product Code**

# POSCO's .em Structure

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(1) | for Finished Products

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
#1	#2	#3	#4	#5					#6					#7	#8				

(2) | for Semi-finished Products

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
#1	#2	#3	#4	#5					#6					#7	#8				

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## **Appendix G-9**

# **Documents of Cost Information for Sample Product**

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**Production Quantity and Cost of Manufacturing  
by Product Name & Quarter**  
For GUC during the Investigation Period

Sample  
Quarter &  
Product

Product Name Code	Product Name	2011Q2		2011Q3		2011Q4		2012Q1		Period of Investigation (POI)		(Unit: MT, KRW)
		Production Qty	COM Amount	Production Qty	COM Amount	Production Qty	COM Amount	Production Qty	COM Amount	Production Qty	COM Amount	
DA	PO Coil											
HD	HR Coil											
	HR Plate											
	HR Sheet											
	Mild Steel HR Coil											
	Mild Steel HR Coil (LD)											
Total Reported Production Qty & COM												

A

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## **Appendix G-10**

### **Calculation of SG&A and Financial Expense Ratio for Each Market**



## Calculation of SG&A and Financial Expense Ratio for "Domestic CTMS" [INDEXED]

(unit : Million KRW)

Account	Company-wide
Salary and Wages	
Provision for severance benefit	
Welfare Expense	
Traveling	
Depreciation	
Amortization	
Rental Expenses	
Repair and Maintenance	
Advertising Expenses	
Development	
Commission Paid	
Supplies Expenses	
Vehicles Maintenance Expenses	
Association Fee	
Training Expenses	
Convention	
Reversal of Allowance for Bad Debt	
Other General Expense	
Freight Expenses	
Warehousing	
Sales Service Fee	
Sales Advertising	
Sales Promotion	
Samples	
Sales Insurance Premium	
Total Selling and General Administrative Expenses	

[illegible]

Interest Income	
Dividend	
Gain on Valuation of Trading Securities	
Gain on Disposal of Trading Securities	
Gain on Derivatives Transaction	
Gain on Valuation of Derivatives	
Gain on Foreign Exchange Transaction	

	Allocated by [ ]
Excluded (Not Related with Sales & Production Activities)	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]

Account	Company-wide
Gain on Foreign Exchange Translation	
Gain on Disposal of Marketable Securities	
Other Financial Income	
Total Financial Income	

Goods under consideration	Remark
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
B	

Gain on Disposal of Tangible Assets	
Reversal of Loss on Impairment on Tangible Assets	
Gain on Disposal of Intangible Assets	
Gain on Disposition of Stock from Equity Method	
Gain on Disposition of Assets to be Sold	
Miscellaneous Gain	
Total Non-operating Income	
Interest Expense	
Loss on Foreign Exchange Transaction	
Loss on Foreign Exchange Translation	
Loss on Disposal of Marketable Securities	
Other Financial Expense	
Total Financial Expense	
Loss on Disposition of Tangible Assets	
Reversal of Allowances for Other Bad Debt	
Loss on Impairment on Tangible Assets	
Loss on Disposition of Assets to be Sold	
Loss on Disposition of Stock from Equity Method	
Loss on Disposition of Intangible Assets	
Donation	
Expense on Idle Assets	
Miscellaneous Loss	
Total Non-operating Expense	

	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
Excluded (Not Related with Sales & Production Activities)	
	Allocated by [ ]
	Allocated by [ ]
C	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
D	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
Excluded (Not Related with Sales & Production Activities)	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
E	

Total Selling & General and Financial Expense

F = A - B - C + D + E

Total Sales

G (Refer to Domestic Sales Data)

SG&A and Financial Expense Ratio

[1% ~ 10%]

[1% ~ 10%]

## Unit : Million KRW)

[illegible]

	Allocated by [ ]
	Excluded (Not Related with Sales & Production Activities)
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by f [ ]

Account	Company-wide
Gain on Foreign Exchange Translation	
Gain on Disposal of Marketable Securities	
Other Financial Income	
Total Financial Income	

Goods under consideration	Remark
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
B	

Gain on Disposal of Tangible Assets	
Reversal of Loss on Impairment on Tangible Assets	
Gain on Disposal of Intangible Assets	
Gain on Disposition of Stock from Equity Method	
Gain on Disposition of Assets to be Sold	
Miscellaneous Gain	
Total Non-operating Income	
Interest Expense	
Loss on Foreign Exchange Transaction	
Loss on Foreign Exchange Translation	
Loss on Disposal of Marketable Securities	
Other Financial Expense	
Total Financial Expense	
Loss on Disposition of Tangible Assets	
Reversal of Allowances for Other Bad Debt	
Loss on Impairment on Tangible Assets	
Loss on Disposition of Assets to be Sold	
Loss on Disposition of Stock from Equity Method	
Loss on Disposition of Intangible Assets	
Donation	
Expense on Idle Assets	
Miscellaneous Loss	
Total Non-operating Expense	

	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
Excluded (Not Related with Sales & Production Activities)	
	Allocated by [ ]
	Allocated by [ ]
C	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
D	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
Excluded (Not Related with Sales & Production Activities)	
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
	Allocated by [ ]
E	

Total Selling & General and Financial Expense	
---	--

F = A - B - C + D + E

Total Sales	
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G (Refer to Domestic Sales Data)

SG&A and Financial Expense Ratio	[1% ~ 10%]
----------------------------------	------------

[1% ~ 10%] H = E / G

## **Appendix G-11**

# **Analysis of Raw Material Purchases**

Analysis of Raw Material Purchases

Raw material	Affiliation	Supplier Name	Purchase Quantity (MT)	Purchase Rate
[Material A]	Affiliated			0.19%
				3.71%
	Unaffiliated	Unaffiliated		96.10%
			Sub-Total	100.0%
[Material B]	Affiliated			0.14%
				99.86%
	Unaffiliated			
			Sub-Total	100.0%

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**SECTION H - EXPORTER'S DECLARATION**

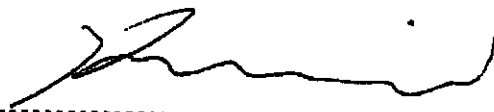
I hereby declare that POSCO did, during the period of investigation, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

**Name** : **KIM, JIN HAN**

**Signature** :



.....

**Position in Company:** *Team Leader / Trade Affairs Team, Overseas  
Marketing Department, POSCO*

**Date** : *August 8, 2012*

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**SECTION I - CHECKLIST**

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
Section A – general information	✓
Section B – export price	✓
Section C – like goods	✓
Section D – domestic price	✓
Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H – declaration	✓

Electronic Data	Please tick if you have provided spreadsheet
Income statement	✓
Turnover – sales summary	✓
Australian sales – list of sales to Australia	✓
Domestic sales – list of all domestic sales of like goods	✓
Third country – third country sales	✓
Production – production figures	✓
Domestic costs – costs of goods sold domestically	✓
Australian costs – costs of goods sold to Australia	✓