

KT Tax Policy

1. Purpose

Compliance with tax laws and regulations (domestic, and at all locations where the company operates) are a cornerstone of KT Corp. business philosophy. This policy aims to ensure sustained business success based on the trust of our clients and the public.

2. Policy

KT Corp. shall adhere with the spirit as well as tax laws and applicable regulations in all its business operations worldwide. KT Corp. also declares that it will not tolerate any tax evasion including illegal tax avoidance and will comply with its duty of taxation. In particular, it is KT Corp. policy not to engage in any of the following practices:

- Any form of illegal tax avoidance
- Transferring value created to low tax jurisdictions
- The use of tax structures intended for tax avoidance
- Illegal transfer pricing
- The use of secrecy jurisdictions or so-called "tax havens"
- Illegal practices on the tax law
- Other tax avoidance behaviors, including false reports

3. Applicability

This policy applies to all directors, officers, employees, and subsidiaries of KT Corp. in all their functions and at all locations worldwide, including joint ventures that KT Corp. enters. We also expect our business partners, suppliers and contractors to adhere to the highest tax policy and standards.

4. Disclosure

Through annual audit reports as well as the Data Analysis, Retrieval, and Transfer System (DART) of the Financial Supervisory Service, KT reports and publicly discloses information about the corporate tax, deferred corporate tax, and effective tax rate. In particular, temporary differences of each item caused by differences between accounting assets & liabilities and taxation assets & liabilities are provided with relevant information.

- Data Analysis, Retrieval and Transfer System (DART), Financial Supervisory Service: dart.fss.or.kr