

Overview of YSX Disclosure & Listing Rule Policy in Response to the Spread of Coronavirus (COVID 19)

1. For Listed Companies

< Timely Disclosure >

- Request timely and appropriate disclosure of the impact of the spread of Coronavirus on business activities and business performance
 - Timely disclosure when a matter which has significant impact on business results arises
 - Enhanced description of risk information, etc. in annual report and disclosure materials for investors used at explanatory conferences
 - In case of disclosure of Interim Financial Report is expected to be delayed, the company has to inform/ report to SECM and YSX in writing well in advance.

2. For Companies in the Process of Listing

< Listing Examination >

- “Corporate continuity and profitability” :
Examining whether the effects of Coronavirus are properly reflected in the business plan (temporary performance deterioration is taken into consideration in examination)

- “Appropriate disclosure of corporate information, etc.” :
Examining whether the effects of Coronavirus are properly reflected in disclosure documents (risk information, business forecasts, etc.)
Accepts a qualified opinion in financial statements when, for example, it is difficult to attend a physical inventory or to visit the office premise

- "Examination fee for reexamination" :
Exemption of reexamination fee if listing is not approved due to Coronavirus

End