

Sales and Profit test	<ol style="list-style-type: none"> 1. Sales of KRW 100 billion (approx. US\$77 million) for the latest fiscal year and average sales of KRW 70 billion (approx. US\$53.9 million) for the most recent three years. 2. Positive operating income, income from continuing operations before tax and net income for the latest fiscal year. 3. ROE and income (either i, ii or iii) <ol style="list-style-type: none"> i. ROE: 5% of ROE for the latest fiscal year and an aggregate of 10% of ROE in the most recent three years. ii. Income: Net income of KRW 3 billion (approx. US\$2.31 million) for the latest fiscal year and an aggregate of KRW 6 billion (approx. US\$4.62 million) in the most recent three years. iii. For a company over KRW 100 billion (approx. US\$77 million) of shareholders' equity, 3% of ROE or net income of KRW 5 billion (approx. US\$3.85 million) for the latest fiscal year and positive cash flow from operating activities.
Sales and Market capitalization test	<ol style="list-style-type: none"> 1. Sales: Higher than KRW 100 billion (approx. US\$77 million) for the latest fiscal year. 2. Market capitalization: Higher than KRW 200 billion (approx. US\$154 million).
Net income and Market capitalization test	<ol style="list-style-type: none"> 1. Net income: Higher than KRW 5 billion (approx. US\$3.85 million) for the latest fiscal year. 2. Market capitalization: Higher than KRW 200 billion (approx. US\$154 million).
Market capitalization and Equity capital test	<ol style="list-style-type: none"> 1. Market capitalization: Higher than KRW 500 billion (approx. US\$385 million). 2. Equity Capital: Higher than KRW 150 billion (approx. US\$115.5 million).