

INTERNAL REVENUE SERVICE  
ATTACHMENT TO FORM 9937  
WOORI FINANCE HOLDINGS CO., LTD

Please find below information as per IRS Form 9937, completed and published by Woori Finance Holdings Co., Ltd. in June 2014.

**Box 9:**

WF ISIN: KR7053000006

WF CUSIP: 981063100

**Box 15:**

In May 2014, the company made a taxable distribution of certain of its subsidiaries. Holders of the company's common stock and ADSs, as applicable, received a taxable distribution in an amount equal to the fair market value of the common stock of the subsidiaries received in the spin-off (including cash distributed in lieu of fractional shares and amounts withheld, if any, to reflect Korean withholding taxes). Such distribution constituted foreign source dividend income to the extent paid out of Woori Finance Holdings' current or accumulated earnings and profits, as determined under U.S. federal income tax principles. Thereafter, the amount of such distribution was otherwise treated as (1) a tax-free return of capital to the extent of the U.S. Holder's adjusted tax basis in its shares of Woori Finance Holdings' common stock or ADSs, and, thereafter, (2) as capital gain. Woori Finance Holdings does not maintain calculations of its earnings and profits in accordance with U.S. federal income tax principles.

**Box 16:**

In May 2014, the company made a taxable distribution of certain of its subsidiaries. Holders of the company's common stock and ADSs, as applicable, received a taxable distribution in an amount equal to the fair market value of the common stock of the subsidiaries received in the spin-off (including cash distributed in lieu of fractional shares and amounts withheld, if any, to reflect Korean withholding taxes). Such distribution constituted foreign source dividend income to the extent paid out of Woori Finance Holdings' current or accumulated earnings and profits, as determined under U.S. federal income tax principles. Thereafter, the amount of such distribution was otherwise treated as (1) a tax-free return of capital to the extent of the U.S. Holder's adjusted tax basis in its shares of Woori Finance Holdings' common stock or ADSs, and, thereafter, (2) as capital gain. Woori Finance Holdings does not maintain calculations of its earnings and profits in accordance with U.S. federal income tax principles.