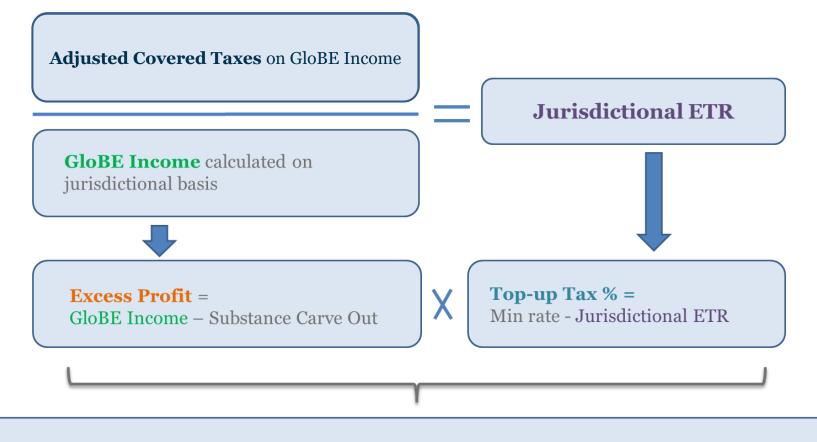


ETR and Top-up Tax Computation



Jurisdictional Top-up Tax = (Top-up Tax % x Excess Profit) – Qualified Domestic Minimum Top-up Tax