

EXHIBIT B
FORM OF OFFSHORE SALE CERTIFICATION

KT CORPORATION (THE “COMPANY”)

4.375% NOTES DUE 2029

(THE “NOTES”)

FOR EXCHANGE OR TRANSFER OF (1) AN INTEREST IN THE RULE 144A GLOBAL NOTE FOR AN INTEREST IN THE REGULATION S GLOBAL NOTE OR (2) A NOTE REPRESENTED BY A CERTIFICATE BEARING THE RULE 144A LEGEND FOR A NOTE REPRESENTED BY A CERTIFICATE NOT BEARING THE RULE 144A LEGEND:

Reference is hereby made to the Fiscal Agency Agreement dated as of July 3, 2025 (the “Fiscal Agency Agreement”) by and among the Company, Citicorp International Limited, as fiscal agent, and Citibank, N.A., London Branch, as principal paying agent, registrar and transfer agent. Terms used but not defined herein shall have the meanings given to them in the Fiscal Agency Agreement or the Notes, as the case may be.

We propose to exchange or transfer US\$_____ principal amount of Notes represented by the Rule 144A Global Note (CUSIP No. 48268K AJ0, ISIN No. US48268KAJ07) held by Citicorp International Limited in the name of [*insert name of transferor*] for Notes, or to a person who wishes to acquire such Notes, represented by the Regulation S Global Note (CUSIP No. Y49915 BD5, ISIN No. USY49915BD59).

OR

We propose to exchange or transfer US\$_____ principal amount of Notes represented by a Certificate bearing the Rule 144A Legend and registered in the name of [*insert name of transferor*] for Notes, or to a person who wishes to acquire such Notes, represented by a Certificate not bearing the Rule 144A Legend.

We confirm that such Notes have been offered and sold either (i) in an “offshore transaction” within the meaning of and in accordance with Regulation S under the U.S. Securities Act of 1933, as amended (the “Securities Act”) or (ii) in a transaction pursuant to an exemption from registration under the Securities Act provided by Rule 144 thereunder, in each case, in accordance with any applicable securities laws of any state of the United States or any other jurisdiction.

FOR ISSUANCE OF A CERTIFICATE NOT BEARING THE RULE 144A LEGEND:

Accordingly, we request that you issue a Certificate in respect of such Notes not bearing the Rule 144A Legend.

This certification and the statements contained herein are made for your benefit and for the benefit of the Company.

[Name of Transferor]

By: _____
Authorized Signatory

EXHIBIT C
FORM OF RULE 144A CERTIFICATION
KT CORPORATION (THE “COMPANY”)

4.375% NOTES DUE 2029

(THE “NOTES”)

FOR EXCHANGE OR TRANSFER OF (1) AN INTEREST IN THE REGULATION S GLOBAL NOTE FOR AN INTEREST IN THE RULE 144A GLOBAL NOTE OR (2) A NOTE REPRESENTED BY A CERTIFICATE NOT BEARING THE RULE 144A LEGEND FOR A NOTE REPRESENTED BY A CERTIFICATE BEARING THE RULE 144A LEGEND:

Reference is hereby made to the Fiscal Agency Agreement dated as of July 3, 2025 (the “Fiscal Agency Agreement”) by and among the Company, Citicorp International Limited, as fiscal agent, and Citibank, N.A., London Branch, as principal paying agent, registrar and transfer agent. Terms used but not defined herein shall have the meanings given to them in the Fiscal Agency Agreement or the Notes, as the case may be.

We propose to exchange or transfer US\$_____ principal amount of Notes represented by the Regulation S Global Note (CUSIP No. Y49915 BD5, ISIN No. USY49915BD59) held in the name of [*insert name of transferor*] for Notes, or to a person who wishes to acquire such Notes, represented by the Rule 144A Global Note (CUSIP No. 48268K AJ0, ISIN No. US48268KAJ07).

OR

We propose to exchange or transfer US\$_____ principal amount of Notes represented by a Certificate that does not bear the Rule 144A Legend and registered in the name of [*insert name of transferor*] for Notes, or to a person who wishes to acquire such Notes, represented by a Certificate bearing the Rule 144A Legend.

We confirm that such Notes are being transferred to a transferee that we reasonably believe is a “qualified institutional buyer” (a “QIB”) within the meaning of Rule 144A (“Rule 144A”) under the U.S. Securities Act of 1933, as amended, purchasing the Notes for its own account or for the account of a QIB in a transaction meeting the requirements of Rule 144A and in accordance with any applicable securities laws of any state of the United States or any other jurisdiction.

FOR ISSUANCE OF A CERTIFICATE BEARING THE RULE 144A LEGEND:

Accordingly, we request that you issue a Certificate in respect of such Notes bearing the Rule 144A Legend.

This certification and the statements contained herein are made for your benefit and for the benefit of the Company.

[Name of Transferor]

By: _____
Authorized Signatory