

GuLoader Malware Disguised as Tax Invoices and Shipping Statements (Detected by MDS Products)

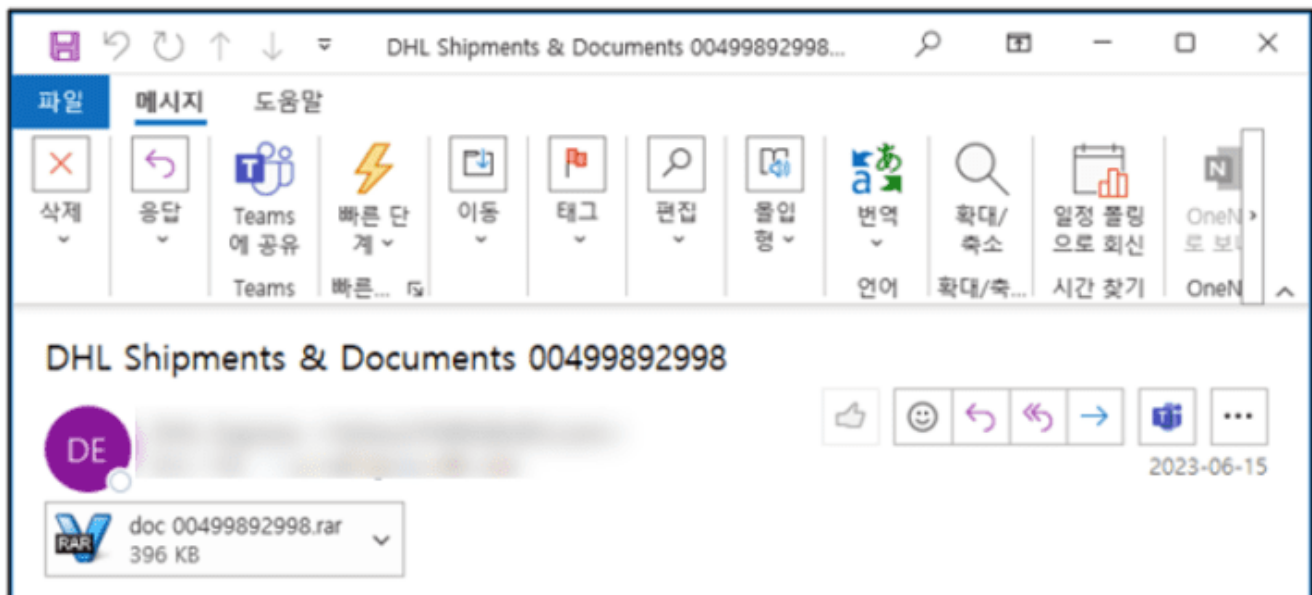
ASEC asec.ahnlab.com/en/55978/

By AhnLab_en

August 10, 2023



AhnLab Security Emergency response Center (ASEC) has identified circumstances of GuLoader being distributed as attachments in emails disguised with tax invoices and shipping statements. The recently identified GuLoader variant was included in a RAR (Roshal Archive Compressed) compressed file. When a user executes GuLoader, it ultimately downloads known malware strains such as Remcos, AgentTesla, and Vidar.



Dea= Valued Customer,

Y=ur Original Shipping Documents is ready for delivery.

A=ted is the Electronic Proof(s) of your Shipment and Documents.

D=L Tracking No. 6711896424

D=ted – 15.06.2023:

Documents;

C=mmercial Invoice

P=cking List

A=tested COO & Invoice

F=nal AWB

Sincerely,



Figure 1. An email disguised as a tax invoice (GuLoader)

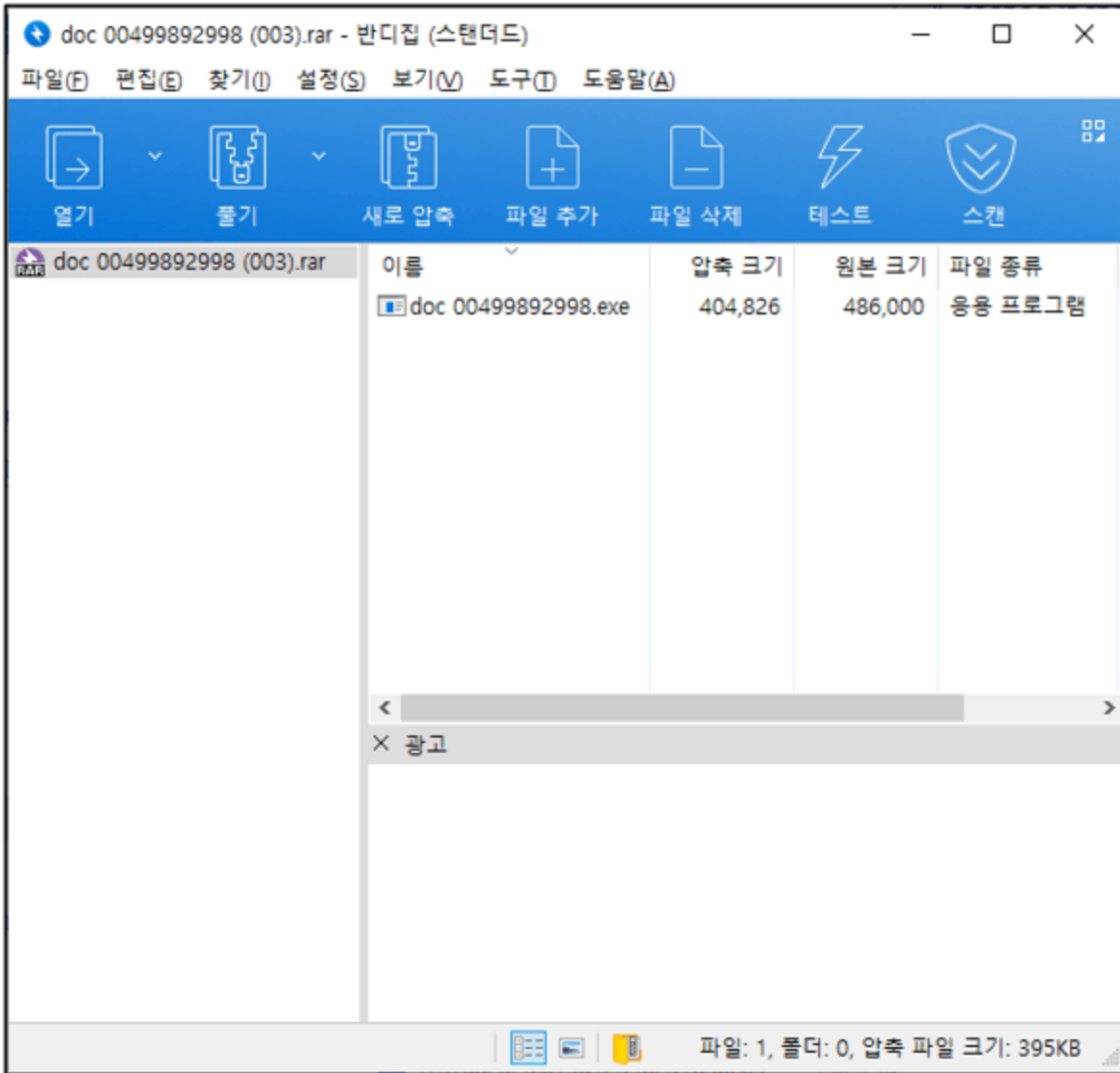


Figure 2.

An executable file within the doc 00499892998.exe compressed file (GuLoader) AhnLab's MDS products provide a Mail Transfer Agent (MTA) feature to block malware distributed via email. Figure 3 below shows the GuLoader malware detection report screen of AhnLab MDS. In this case, the GuLoader downloader downloaded Remcos from the threat actor's server.

The screenshot displays the AhnLab MDS interface for a malware detection event. At the top, the navigation bar shows 'AhnLab MDS' and various icons. Below it, the breadcrumb trail indicates the current view: '탐지 현황 > 탐지 현황'. The main content area features a diagram on the left showing a user icon connected to a gear icon, representing the malware analysis process. To the right, a table provides detailed information about the malware:

동작 분석 진단명	Execution/MDP.Malware.M1015
MDS 호스트 이름	
탐지 시간	2023-08-02 17:24:04
공격 단계	공격 유입(이상 트래픽(VM))
확인 상태	☑
분석 완료 시각	2023-08-02 17:24:01 (0시간 5분 12초)
분석 운영체제	Microsoft Windows 10 (64bit)
탐지 대상	7a6c84805df4fc81ced677ea0350b651
- MDS	ab5050f0b4b71352722a6122c8107f83
백신 진단 내역	V3: Trojan/Win.GuLoader.C5463862 ⓘ
대응 현황	자동 대응: 0, 수동 대응: 0 ⓘ

Below the table, the '탐지 원인' (Detection Cause) section lists several events:

- + 의심스러운 파일의 생성 흔적을 탐지했습니다. 생성 및 다운로드된 악성코드에 의해 2차 피해가 발생할 수 있습니다. (5)
- + 악성 URL에 접속하는 행위를 탐지 했습니다. (2)
- + Remcos 악성코드를 탐지했습니다. 악성코드가 실행되어 이미 동작 중인 악성코드의 위협이 존재할 가능성이 높으므로 시스템 전체를 대상으로 악성코드 검사를 실행하십시오.
- + 웹 브라우저 계정정보 접근 행위를 탐지했습니다. 웹 브라우저에 저장된 계정정보를 탈취할 위험이 존재할 가능성이 높으므로 시스템 전체를 대상으로 악성코드 검사를 실행하십시오. (2)
- + 이상 트래픽 접속을 탐지했습니다.(접속 횟수: 6)

The '탐지 스크린샷' (Detection Screenshots) section shows six thumbnail images of the system's command prompt or terminal window during the analysis.

At the bottom, the '행위 분석(VM)' (Behavior Analysis (VM)) section is partially visible, with links for '전체 행위 정보', '네트워크 행위 정보', and '프로세스/파일 관계도'.

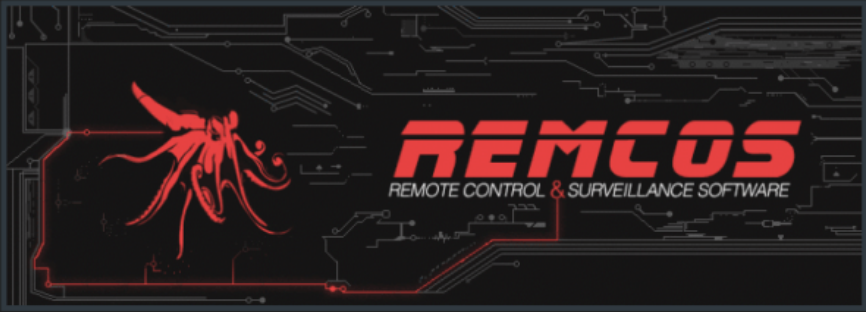
Figure 3. AhnLab MDS GuLoader malware detection screen

Remcos is a known RAT (Remote Administration Tool) distributed via spam emails and MS-SQL vulnerabilities. The malware has been covered on the ASEC Blog.

(Nov 23, 2020) Remcos RAT Malware being Distributed as Spam Mail


There is an official sales page for Remcos. Following the initial release of version 1.0 in July 2016, version 4.9.0 was released on July 26th, 2023. It seems the creator is constantly updating the features of this malware and selling copies for commercial purposes.

BreakingSecurity.net Home Shop Software Community Videos Contact Client Area



**Control remotely your computers,
anywhere in the world.**

Remcos is a lightweight, fast and highly customizable Remote Administration Tool
with a wide array of functionalities.



Remote Control

Control your computers from a remote location:
from a different room, or even from the other side of the planet.

Download Remcos

[↓ DOWNLOAD REMCOS FREE](#) [BUY REMCOS PROFESSIONAL](#)

Figure 4. Remcos sales page

When an email is received, MDS uses the virtual machine-based dynamic analysis to detect malware strains based on GuLoader's behavior of downloading malware types and Remcos' behavior of exfiltrating information as well as their characteristics.

AhnLab MDS

탐지 현황 > 탐지 현황

탐지 현황 | 호스트 | 파일 | 이상 트래픽 | 악성 URL | 유입 경로

이벤트 ID: 230802-7
7a6c84805df4fc81ced677ea0350b651

위협도(UK): Medium [Known]
Trojan/Win.GuLoader.C5463862

미확인 | 대응하기 | 다운로드 | 악성 행위: 2/10건

유형	PPID	PID	최근 유입/수집 경로	탐위 내용
네트워크 (HTTP)	2424	2104	<ul style="list-style-type: none"> 7a6c84805df4fc81ced677ea0350b651.exe 경로: C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 	<p>악성 URL에 접속하는 행위를 탐지했습니다.</p> <p>[네트워크 정보] 프로토콜: TCP IP 주소: 194.59.218.151 포트: 80</p> <p>[URL 정보] 호스트: 194.59.218.151 URL: /BVVPhaWfVlLbwZ23.bin</p> <p>데이터: 47 45 54 20 2f 42 56 56 50 68 61 57 66 79 4c 62 77 5a 32 33 2e 62 69 6e 20 48 54 54 50 2f 31 2e 31 0d 0a 55 7 3 65 72 2d 41 67 65 6e 74 3a 20 4d 6f 7a 69 6c 6c 61 2f 35 2e 30 20 28 57 69 6e 64 6f 77 73 20 4e 54 20 31 30 2e 30 3 b 20 57 69 6e 36 34 3b 20 78 36 34 3b 20 72 76 3a 31 30 39 2e 30 29 20 47 65 63 6b 6f 2f 32 30 31 30 30 31 30 31 20 46 69 72 65 66 6f 78 2f 31 31 35 2e 30 0d 0a 48 6f 73 74 3a 20 31 39 34 2e 35 39 2e 32 31 38 2e 31 35 31 0d 0a 43 61 63 68 65 2d 43 6f 6e 74 72 6f 6c 3a 20 6e 6f 2d 63 61 63 68 65 0d 0a 0d 0a</p> <p>심플 전송 호스트: 100</p>
<p>위협도-7 (RID: 10340) 악성 URL에 접속하는 행위를 탐지했습니다.</p> <p>C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83</p>				
	2424	2104	<ul style="list-style-type: none"> 7a6c84805df4fc81ced677ea0350b651.exe 경로: C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 	실행 중인 프로세스에 악성 스트림을 인젝션하는 기법을 탐지했습니다.
네트워크	2424	2104	<ul style="list-style-type: none"> 7a6c84805df4fc81ced677ea0350b651.exe 경로: C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 	<p>네트워크 연결을 탐지했습니다.</p> <p>[네트워크 정보] 프로토콜: TCP IP 주소: 155.94.185.15 포트: 2404</p>
레지스트리	2424	2104	<ul style="list-style-type: none"> 7a6c84805df4fc81ced677ea0350b651.exe 경로: C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 	<p>Remcos 악성코드를 탐지했습니다. 악성코드가 실행되어 이미 동작 중인 악성코드의 위험이 존재할 가능성이 높으므로 시스템 전체를 대상으로 악성코드 검사를 실행하십시오.</p> <p>[레지스트리 정보] 키: HKCU\SOFTWARE\Rmc-FUGBH1 값: exeopath 종류: 3</p> <p>설정값: ffffffff b4 49 34 56 ffffffff ffffffff 0f ffffffff 78 4c 11 29 38 ffffffff 5 32 1a ffffffff d1 ffffffff 2 ffffffff 3f ff ffffff 24 ffffffff ffffffff d 27 23 ffffffff d 13 ffffffff 85 ffffffff 6 49 ffffffff 82 ffffffff ffffffff 95 ffffffff 7d 06 ffffffff d ffffffff 90 ffffffff c9 f ffffffff 0 ffffffff 2 ffffffff 1 ffffffff 4 37 22 ffffffff c7 6d 6d ffffffff 2 ffffffff ee ffffffff c1 ffffffff 8e ffffffff e3 ffffffff 90 ffffffff cc 04 ffffffff ffffffff c7 4 3 ffffffff 85 ffffffff eb ffffffff 99 ffffffff ffffffff b9 09 39 76 ffffffff bf ffffffff 0a 07 ffffffff 2 08 1e 69 41 2b 4f 27 7c 7a 08 20 2a 61 ffffffff b2 ffffffff fb ffffffff e4 ffffffff 1 ffffffff c9 57 ffffffff b2 ffffffff cc ffffffff a 4c ffffffff e3 ffffffff a0 2e ffffffff c1 31 ffffffff c1 ffffffff d ffffffff 86 22 ffffffff ffb ffffffff 81 ffffffff a 55 ffffffff 5 1e 0d 13 39 48 ffffffff 9c ffffffff 3 ffffffff 9 40 25 ffffffff a 6</p>
<p>위협도-7 (RID: 11099) Remcos 악성코드를 탐지했습니다. 악성코드가 실행되어 이미 동작 중인 악성코드의 위험이 존재할 가능성이 높으므로 시스템 전체를 대상으로 악성코드 검사를 실행하십시오.</p> <p>C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83 C:\Users\Public\Desktop\7a6c84805df4fc81ced677ea0350b651.exe MDS: ab5050f0b4b71352722a6122c8107f83</p>				

Figure 5. Screen showing MDS detection of Remcos (behaviors of downloading malware strains and modifying registry keys)

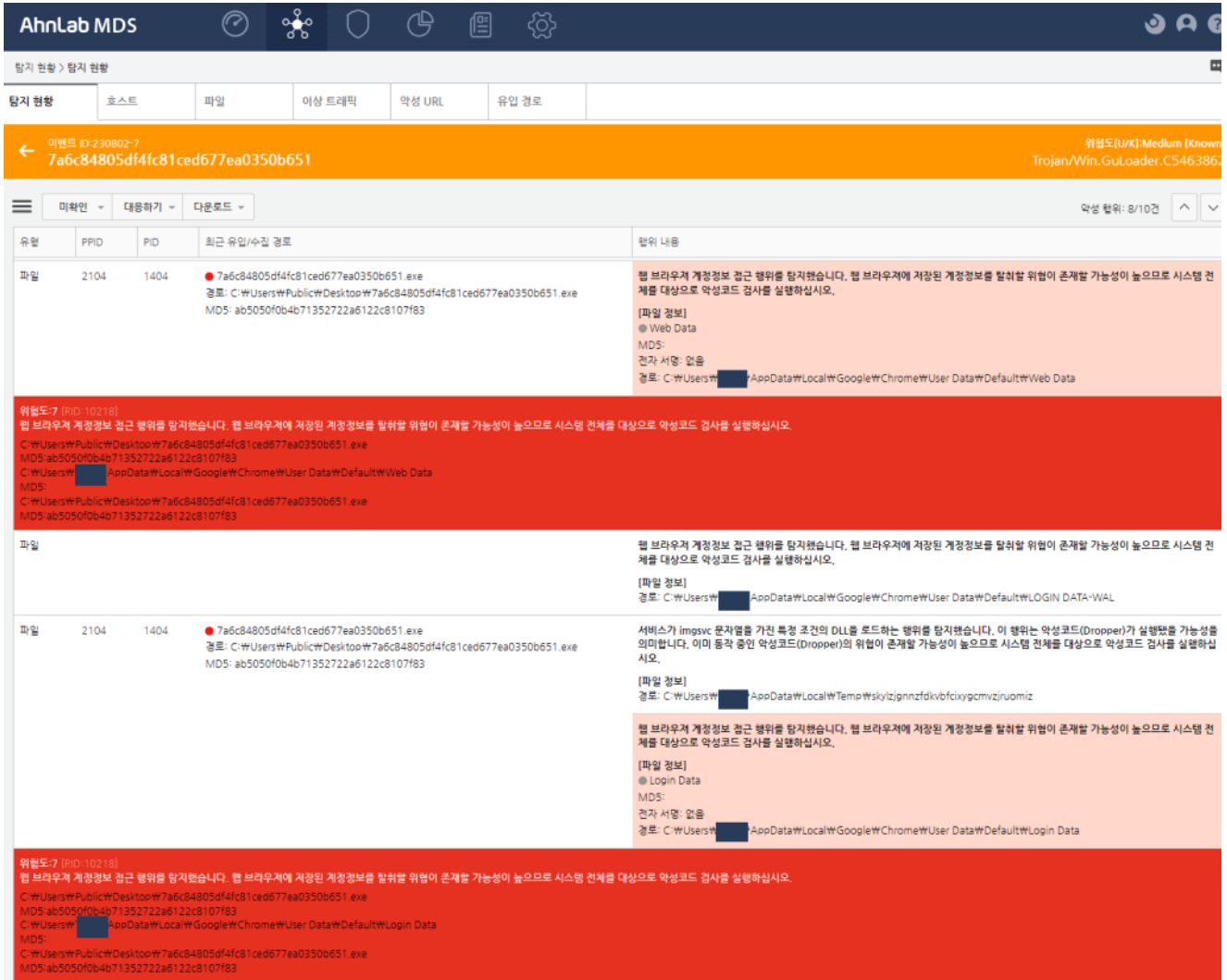


Figure 6. Screen showing MDS detection of Remcos (accessing account credential files) Besides Remcos, GuLoader also downloads and runs malware strains being sold on the Internet such as Formbook and Lokibot. Such malware strains offered for sale are called commodity malware. The threat actor likely uses downloaders such as GuLoader to propagate commercial malware instead of distributing them directly to bypass signature-based detection of security products. In the past, GuLoader was compiled in VisualBasic, and nowadays, it is compiled in NSIS and .NET. Whatever the case may be, its form is constantly being changed during distribution to evade static detection. However, the malware strains being executed in the memory area are commercial malware types such as Remcos, so even if the forms are different, each variant performs the same malicious behaviors. Thus, corporate security managers must implement not only endpoint security products (V3) but also sandbox-based APT solutions such as MDS to prevent damage from cyber attacks.

[IoC]

[MD5]

– ab5050f0b4b71352722a6122c8107f83

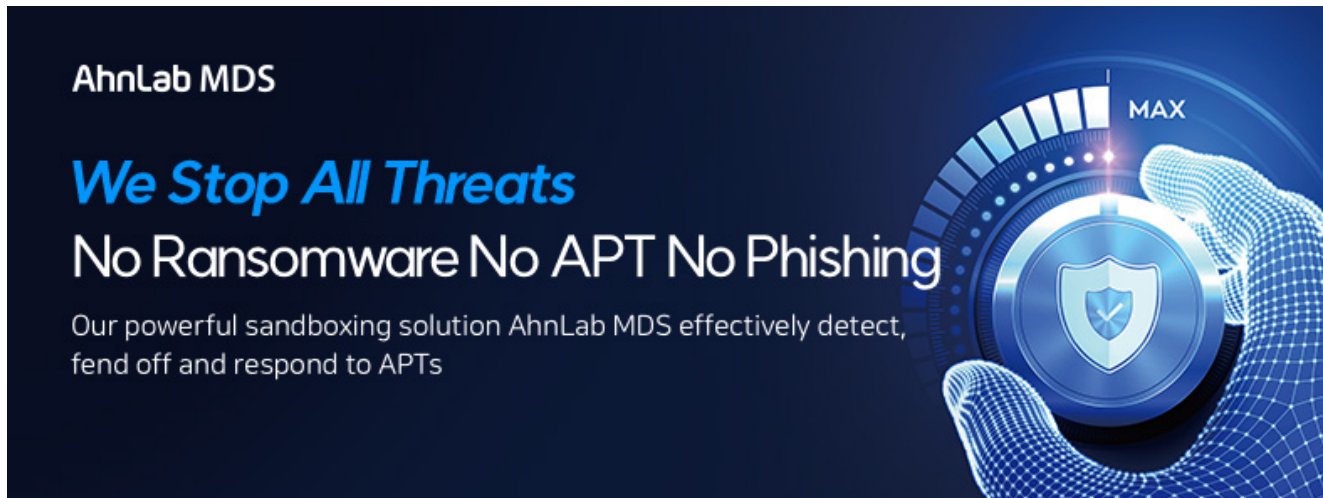
[File Detection]

– Trojan/Win.Guloader.C5463862 (2023.08.02.00)

[Behavior Detection]

- Execution/MDP.Remcos.M11099
- Infostealer/MDP.Credential.M10218

AhnLab MDS detects and responds to unknown threats through sandbox-based dynamic analysis. For more information about the product, please visit our official website.



Categories:[AhnLab Detection](#)

Tagged as:[MDS](#),[Remcos](#)