Review Matters Suitable or notBalance sheet, etc. Accounting status•Whether loans to specially related persons have been accounted for by other accounts such as advance payments and advance fees.yes No•Whether borrowings are accounted for by other accounts, such as advance payments and deposits, on the standard balance sheet.yesNo

•Whether interest paid has been accounted for by other accounts, such as rent and payment fees, in the standard income statement.yesNoInterest not included in deductible expenses •Whether the interest paid below is included in the interest paid in the statement of adjustment of borrowing interest, such as business-related real estate.- Discounts on financial bills, interest payable, interest equivalent to interest from financial leases, amortization of bond discount issuance loans, repayment surcharges paid to maturity holders of convertible bonds, and unpaid interest exempted by the decision to approve the company's reorganization plan.\*See Corporate Tax Law Enforcement Standards 28-0-2yesNobusiness-related provisional payment•Regardless of the name, whether the loan amount of funds not related to business to a specially related person was included in the "business-related provisional payment".yesNo•Whether the "business-related payment" includes the case where the accounts receivable is recognized to have been converted into a substantial consumption loan due to a delay in collecting accounts receivable, etc. generated from transactions with related persons.\*See Corporate Tax Law Enforcement Standards 28-53-2yesNobusiness-related real estate•Whether real estate that has passed the grace period is included in the "business-related real estate" among real estate that has not been directly used for the business of a corporation.yesNo•Whether real estate transferred without direct use during the grace period is included in the "business-related real estate"- However, corporations whose main business is the real estate sales business prescribed by Ordinance of the Ministry of Strategy and Finance are excluded.yes No

business-related movable property•Whether calligraphy and artifacts in a place other than a space visible to several people for the purpose of decoration, environmental beautification, etc. are included in the "business-related movable property."yesNo•Whether automobiles, ships, and aircraft that are not directly used for business are included in the "business-related property"yesNo