Material Below is 2022.1.1.~ 2022.12.31. This is data related to entertainment expenses in Ghana Co., Ltd. ① Matters pertaining to the amount of import ⓐ Corporation equivalent to a small or medium-sized business (manufacturing/wholesale: textile) ⓑ Sales: Manufacturing/wholesale: KRW 50 billion (including KRW 10 billion in transactions with related parties) Export : KRW 30 billion Sales amount among miscellaneous profit : KRW 1 billion ② Matters related to entertainment expenses ⓐ Entertainment expenses among general management expenses: KRW 150 million One-time spending exceeding 30,000 won: 100 million won (92 million won for credit cards, etc.) One-time spending of less than 30,000 won: 50 million won (40 million won for credit cards, etc.) \* Corporate credit card usage includes 10 million won for cultural entertainment expenses spent in August 2022 ⓑ Entertainment expenses among advertising and conference expenses: KRW 22 million (Total spending exceeding 30,000 won per time, using credit cards, etc.: 20 million won) ⓒ Entertainment expenses in construction household account (building): KRW 57 million One-time spending exceeding 30,000 won: 43 million won (full amount used by credit card) One-time spending of less than 30,000 won: 14 million won (12 million won for credit card use) → Depreciation is calculated by completing the building in the current year Acquisition price: 4 billion won Depreciation expense amount: 40 million won