[Attached Form No. 23 (A)] (2021. 3. 16 revised) (Front page) Fiscal Year 2022. 1. 1.~2022. 12. 31. Entertainment Expense Adjustment Statement (A) Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 ① Amount applicable to entertainment expenses ② Entertainment expenses exceeding the standard amount are not included in the amount of loss due to non-use of credit cards, etc.③ Deducted amount for entertainment expenses (①-②) General entertainment expenses limit The lesser of the amount corresponding to ④ KRW 12 million (KRW 36 million for small and medium-sized businesses) Number of months in the relevant fiscal year (12) Based on total income amount Amount less than 10 billion won Amount exceeding 10 billion won but less than 50 billion won⑤ Subtotal Based on general income amount Amount less than 10 billion won Amount exceeding 10 billion won but less than 50 billion won Amount exceeding 50 billion won ⑥ Subtotal ⑦ Based on income amount ⑧ General entertainment expense limit ⑨ Cultural entertainment expenses ⑩ Cultural entertainment expenses limit ⑪ Total entertainment expense limit ⑫ Amount exceeding limit (③-⑪) Division Price ① Amount applicable to entertainment expenses 229,000,000 ② Entertainment expenses exceeding the standard amount are not included in the amount of loss due to non-use of credit cards, etc. 10,000,000 ③ Deducted amount for entertainment expenses (①-②) 219,000,000 General entertainment expenses limit ④ KRW 12 million x Number of months in the relevant fiscal year (12) 36,000,0000 (KRW 36 million for small and medium-sized businesses) 12 Based on total income amount Amount less than 10 billion won x 30/10,000 30,000,000 Amount exceeding 10 billion won but less than 50 billion won x 20/10,000 80,000,000 Amount exceeding 50 billion won 9,300,000 ⑤ Subtotal 119,300,000 Based on general income amount Amount less than 10 billion won x 30/10,000 30,000,000 Amount exceeding 10 billion won but less than 50 billion won x 20/10,000 80,000,000 Amount exceeding 50 billion wo ㅜ6,300,000 ⑥ Subtotal 116.300,000 ⑦ Based on income amount (⑤-⑥) x 10/100 152,600,000 ⑧ General entertainment expense limit (④+⑥+⑦) 10,000,000 ⑨ Cultural entertainment expenses 10,000,000 ⑩ General entertainment expense limit (The lesser of the amount corresponding to ⑨ and (⑧ x 20/100) 100,000,000 ⑪ Total entertainment expense limit (⑧+⑩) 162,600,000 ⑫ Amount exceeding limit (③-⑪) 56,400,000 ⑬ The lesser of the amount of entertainment expenses within the loss amount limit (③) and the amount corresponding to ⑪ 162,600,000