[Attached Form No. 23 (B)] (2013. 2. 23 revised) Fiscal Year 2022. 1. 1. ~ 2022. 12. 31. Entertainment Expense Adjustment Statement (B) Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 1. Import statement amount Category ① General income amount ② Transaction amount between related parties ③ Total (①+②) amount Amount71,000,000,000 10,000,000,000 81,000,000 2. Amount of entertainment expenses ④ Account subject Entertainment expenses as part of general management expenses Advertising expenses, meeting expenses, etc. Construction household account (building) Total ⑤ Account amount 150,000,000 22,000,000 57,000,000 229,000,000 ⑥ Personal use expenses among entertainment expenses ⑦ Amount of entertainment expenses (⑤-⑥) 150,000,000 22,000,000 57,000,000 229,000,000 ⑧ Unused amount from credit cards, etc. The amount exceeding the standard amount among the proportion of family events and condolences ⑨ Unused amount from credit cards, etc. ⑩ Total excess amount Expenditures overseas ('Corporate Tax Act Enforcement Decree Article 41 (2) No. 1) ⑪ Unused amount from credit cards,etc ⑫ Total expenditure Expenditures by farmers and fishermen (Article 41 (2) No. 2 of the ‘Enforcement Decree of the Corporate Tax Act’) ⑬ Amount not submitted in remittance statement ⑭ Total expenditure Entertainment expenses exceeding the standard amount ⑮ Unused amount from credit cards, etc. 80,000,000 2,000,000 0 10,000,000 ⑯ Total excess amount 100,000,000 22,000,000 43,000,000 165,000,000 ⑰ Unused amount denied by credit card, etc. (⑨+⑪+⑬+⑮) 8,000,000 2,000,000 0 10,000,000 ⑱ Amount of entertainment expenses (⑥+⑰) 8,000,000 2,000,000 0 10,000,000 210mm x 297mm [Plain paper 70g/㎡ (recycled)]