Tax adjustment calculation ① Amount applicable to entertainment expenses for tax purposes: 219,000,000 (150,000,000-8,000,000)+(22,000,000-2,000,000)+57,000,000 \*8,000,000 and 2,000,000 are amounts directly acknowledged as entertainment expenses due to non-receipt of regular receipts. ② Calculation of entertainment expense limit: KRW 162,600,000 (152,600,000+10,000,000) ⓐ General entertainment expense limit: KRW 152,600,000 (36,000,000+(i)+(ii) (i) Based on general income amount • 110,000,000+(71,000,000,000-50,000,000,000)×3/10,000 = 116,300,000 (ii) Based on the amount of income from related transactions • [{110,000,000+(81,000,000,000-50,000,000,000)×3/10,000} -(i)]×10% 300,000 ⓑ Calculation of cultural entertainment expense limit: KRW 10,000,000 • Min [10,000,000, (152,600,000×20%)] → Entertainment expenses limit exceeded: 219,000,000-162,600,000 = 56,400,000 ③ Tax adjustment ● Proportion of entertainment exceeding KRW 30,000, unused amount from credit cards, etc. KRW 10,000,000 - Not included in the loss amount and disposed of as other outflows from outside the company. ☞ However, the amount falsely calculated as entertainment expenses for expenses unrelated to the business of the corporation shall be disposed of as a bonus to the owner (or representative if unclear).\* Unused credit card amount among spending exceeding 30,000 won per time (general management fee 8,000,000, advertising cost 2,000,000) ● Entertainment expenses exceeding the limit: KRW 56,400,000 - Not included in the loss amount and disposed of as other outflows from outside the company. - Since the amount exceeding the limit is less than the amount treated as entertainment expenses (KRW 142,000,000 + KRW 20,000,000), there is no amount to reduce the value of the building.