Tax adjustment calculation [Calculation of donations exceeding the deductible limit] ① Amount exceeding the 50% limit for deduction of donations ⓐ Income amount for the fiscal year: 279,000,000 (178,500,000+41,500,000-39,000,000)+(5,000,000+10,000,000+ 40,000,000+43,000,000\* ) \* Bill The 5,000,000 won paid is a donation in 2023, so it is deductible. ⓑ Deductible limit: 72,000,000 = (279,000,000 - 135,000,000) × 50% ⓒ Amount exceeding limit: △17,000,000 (below limit) = 55,000,000-72,000,000 ② Amount exceeding the 10% limit for deduction of donations ⓐ Deductible deduction limit: 8,900,000 = (279,000,000 - 135,000,000 - 55,000,000) × 10% ⓑ Amount exceeding limit: 34,100,000 (exceeding limit) = 43,000,000 - 8,900,000