Data ① The donation account amount of Ghana Co., Ltd. is 104,500,000 won, and the details are as follows. ⓐ 50% limit donation : 2022.4.1. Disaster relief funds spent: KRW 5,000,000 2022.8.1. Private university facility expenses spent: KRW 10,000,000 2022.9.1. National University Hospital research funds spent: KRW 40,000,000 ⓑ 10% limit donation: KRW 48,000,000 [2023.1.31. Including KRW 5,000,000 of maturity notes payable] ⓒ Donation not included as deductible in full: KRW 1,500,000 ② Net profit according to the settlement statement: KRW 178,500,000 ③ Tax adjustment ⓐ Included in gross income, not included in deductibles: KRW 41,500,000 ➔ Includes donations not included in deductibles in full and donations paid through bills. ⓑ Included in deductible expenses and excluded in gross income: KRW 39,000,000 ④ Loss carried forward according to Article 1 of §13 of the Corporate Tax Act: KRW 135,000,000 ⑤ The fiscal year is January 1, 2022. ~ December 31, 2022 and is a general profit-making corporation.