[Form No. 21] < Revised 2021.3.16> fiscal year January 1, 2022 ~ 2022.12.31. Donation adjustment statement Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 1. Calculation of the maximum amount for deduction of donations pursuant to Article 24 (2) 1 of the Corporate Tax Act ① Total income amount 279,000,000 ⑤ Deductible amount included in carryover balance MIN( ③ , ㉓ ) 55,000,000 ② In Article 13, Paragraph 1 of the Corporate Tax Act The total amount of loss carried forward according to 135,000,000 ⑥ Amount of expenses included in deductible for the year MIN[( ④ - ⑤ )>0, ③ ] ③ In Article 24 (2) 1 of the Corporate Tax Act The corresponding donation amount 55,000,000 ⑦ Amount exceeding limit [( ③ - ⑥ )>0] 89,000,000 ④ Limit {[(1-2)>0]×50%} 72,000,000 ⑧ Income amount deduction balance [( ① - ② - ⑥ - ⑥ )>0] 2. Calculation of the limit on the deductible amount of donations paid to the Employee Stock Ownership Association in accordance with Article 88-4 of the Restriction of Special Taxation Act ⑨ Article 88-4 of the Restriction of Special Taxation Act Employee Stock Ownership Association under Paragraph 13 Donation amount ⑪ Deductible amount included MIN( ⑨, ⑩ ) ⑩ Limit (8×50%) 44,500,000 ⑫ Amount exceeding limit [( ⑨ - ⑩ )>0] 89,000,000 3. Calculation of the maximum amount for deduction of donations pursuant to Article 24 (3) 1 of the Corporate Tax Act ⑬ Article 24 (3) of the Corporate Tax Act Amount corresponding to donation under subparagraph 1 43,000,000 ⑯ Deductible amount included in expenditures for the year MIN [( ⑭ - ⑮ )>0, ⑬ ] ⑭ Limit amount {( ⑧ - ⑪ )×10%. 20%} 8,900,000 ⑮ Deductible amount included in carryover balance MIN( ⑭ - ㉓ ) 8,900,000 ⑲ Amount exceeding limit [( ⑬ - ⑯ )>0] 34,100,000 4. Total amount exceeding donation limit ⑱ Total donation amount ( ③ + ⑨ + ⑬ ) ⑲ Total including deductible ( ⑥ + ⑪ + ⑯ ) ⑳ Total amount exceeding the limit ( ⑱ - ⑲ )=( ⑦ + ⑫ + ⑰ ) 98,000,000 63,900,000 34,100,000 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]