Adjustment items Content Gross profit addition Exclusion Adjustment Category Disposal Adjustment Category Disposal Import amount ⦁Includes sales of delivered products, etc. ⦁Cost of sales Inclusion in gross revenue Retention Included in deductible etention ⦁Recognition of current-year sales revenue, along with the associated cost of goods sold, ⦁in the financial tatements Not included in deductible Retention Exclusion from gross revenue Retention ⦁Income amount is added according to work progress rate ⦁The amount obtained by adding the income amount to the previous year's income for settlement of accounts for the current year. inclusion in gross revenue Retention Exclusion from gross revenue Retention Entertainment expenses ⦁Amount exceeding the limit,⦁Unused amount of credit card in company name Not ncluded in deductible Other external outflows Designated donation Amount exceeding limit 〃 Other external outflows ⦁Unpaid donations during the relevant period ⦁Past unpaid donations, current donations (Included when calculating the limit for the relevant eriod) 〃 Retention Included in deductible Retention ⦁ Current payment account Included when calculating limit) ⦁Current expense treatment of existing advance payments Not included in deductible Retention Included in deductible Retention Suspense payment deemed interest ⦁Investors (excluding investment executives) ⦁Employees (including executives) ⦁Corporation or individual conducting business ⦁Individuals other than the above inclusion in gross revenue 〃 〃 〃 dividendrevenue director's bonus Other external outflows Other income Income tax payment amount If attribution is unclear, please contact the person in charge. Income tax on disposal income The company pays in advance and records it as a loss expense, or Recovery is possible until the special relationship is extinguished. Amount included in gross income 〃 Other external outflows Construction fund interest ⦁Assets under construction ⦁Non-depreciable assets among construction completed assets Not included in deductible 〃 Retention 〃 ⦁Construction was completed within the previous year's reserves and is currently recognized as a company asset. Exclusion from gross revenue retention