Adjustment items Content Gross profit addition Exclusion Adjustment Category Disposal Adjustment Category Disposal Interest on private loan with unknown creditor ⦁Amount xcluding withholding tax (representative) ⦁Amount subject to withholding tax Not included in deductible 〃 Bonus Other external leaks Interest discount amount for bonds and securities whose recipients are unclear ⦁Withholding Tax Exempted Amount (Representative) ⦁Withholding Tax Applicable Amount Not included in deductible 〃 Bonus Otherexternal leaks Interest payments on non-business real estate, etc. ⦁Interest on non-operational real estate and unrelated accounts payable Not included in deductible Other external leaks Various reserves ⦁Excess Coverage ⦁Underpayment ⦁Overpayment ⦁Excess Coverage Refund from Prior Year ⦁Provision for Bad Debt Recorded due to Tax Adjustment Not ncluded in deductible Inclusion in gross revenue etention 〃 Exclusionfrom gross revenue 〃 Included in deductible Retention 〃 Retention ⦁Provision for Tax Adjustment Refund Inclusion in gross revenue Retention Retirement benefit provision ⦁Excess Coverage ⦁Current-Year Payment within Previous-Year Reserve ⦁Current-Year Refund within Previous-Year Reserve Not included in deductible Retention Included in deductible Exclusionfrom gross revenue Retention 〃 Retirement insurance premiums ⦁Excess amount ⦁Current year revaluation amount among previous year denial amount Not included in deductible Retention Exclusion from gross revenue Loan loss provision ⦁Excess amount ⦁Current year revaluation amount among previous year excess amount Not included in deductible Retention Exclusion from gross revenue Retention Inventory assets ⦁Current year impairment ⦁Current year usage amount among previous year impairments ⦁Current year revaluation ⦁Current year usage amount among previous year revaluations Included in deductible Not included in deductible Retention Retention Included in deductible Included in deductible Retention etention Government grants and subsidies ⦁Grants-in-aid credited to surplus ⦁Excess amount ecognized for losses ⦁ Recognition of losses due to tax adjustments Included in deductible Not included in deductible Other Retention Retention Depreciation expense ⦁Current year denial amount ⦁Current year allowable amount among prior year denials Not included in deductible Retention Included in deductible Retention `