Adjustment items Content Gross profit addition Exclusion Adjustment Category Disposal Adjustment Category Disposal Other ⦁Corporate income tax, etc. Not included.in deductible Other external leaks ⦁Fines , penalties 〃 〃 ⦁Excess amount of executive retirement benefits 〃 Bonus ⦁Corporate income tax refundsand interest Exclusionfrom gross revenue Other ⦁Amount included in current income according to the provisions of Law § 88 ① 8th, 8th-2, and 9th subparagraphs, and subject to gift tax imposed on the beneficiary. Inclusion in gross revenue Other external leaks ⦁Recognition of current income and losses due to changes in surplus. Inclusion in gross revenue Other Included in deductible Other