Material Construction name Construction affiliate contract date Contract period Contract amount Total construction cost for the year (Total estimated construction cost) Revenue amount on the income statement A 2021. 11. 10 2022. 2. 1 ~ 2023. 5. 17. 700,000,000 460,000,000 (600,000,000) 470,000,000 B 2022. 7. 20 2022. 8. 10 ~ 2023. 9. 30 400,000,000 160,000,000 (300,000,000) 205,000,000 Total - - 1,100,000,000 620,000,000 675,000,000 ① Income amount details on the settlement statement • Product sales : KRW 800,000,000 • Construction sales : KRW 675,000,000② Construction status by construction site ③ Machinery, which is a business tangible and intangible asset, was sold as follows. - Contract date and delivery date : 2022. 3. 31 - Contract amount : KRW 18,000,000 - Payment Terms : 2022. 3.31 the deposit of KRW 3,000,000 will be received, and 3,000,000 won will be paid in 5 installments every six months. - The company settled the accounts by calculating the total amount of machine sale price (KRW 18,000,000) and book value (KRW 15,000,000) as income and corresponding costs for the current period, respectively. - The deposit of 3,000,000 won to be recovered on September 30, 2022 has not yet been settled.④ Of the product inventory, product Y worth KRW 8,000,000 is a consignment product for consignment sale to others, and was sold by the consignee for KRW 10,000,000 on 2022. 12. 31⑤ The amount of KRW 5,000,000 of sales discounts made during the first quarter of 2022 by prior agreement to agencies with excellent transaction performance in 2021 is recorded as operating expenses.