Tax adjustment calculation ① Calculation of construction profits Construction name ① Contract amount ② Total accumulated construction cost at the end of the relevant project year ③ Estimated total construction amount ④ Progress (②/③) Amount included in gross profit⑤ (①x④) ⑥ Company profit amount ⑦ Adjustment amount (⑤-⑥) A 700,000,000 460,000,000 700,000,000 460,000,000 (600,000,000) 76.6% 536,200,000 66,200,000 B 400,000,000 160,000,000 400,000,000 160,000,000 (300,000,000) 53.3% 213,200,000 8,200,000 Total 1,1000,000,000 620,000,000 1,100,000,000 620,000,000 749,400,000 74,400,000 - Tax adjustment of construction profits Construction profit for tax purposes : 749,400,000 Construction profit on the books : 675,000,000 Included in gross income : 74,400,000 (reserved) ② Calculation of income amount and corresponding cost from long-term installment sale - Since the corporation reported the settlement adjustment based on Indian standards, there is no separate tax adjustment ③ Consignment sales income adjustment calculation - The consignment sales amount of 10,000,000 won is included in gross income. The original cost of KRW 8,000,000 is included in the loss amount ④ According to corporate accounting standards, sales deductions are excluded from the income amount for the fiscal year, so this deduction amount is deducted from the income amount for the 2022 fiscal year