Data ① Fiscal year: 2022.1.1~12.31. (It is a general corporation, not a financial company) ② Details of accounts receivable, etc. Bill receivable: 41,000,000 (including 20,000,000 solid bill for security deposit) Accounts receivable: 154,000,000 (including value-added tax 14,000,000) Total: 195,000,000 ③ Loan loss provision account details Basic allowance in the ledger: 2,300,000 (including 300,000 in previous charge) Dara Co., Ltd. current period's bad debt offset (12/31): 400,000 (including unconfirmed bad debt of 100,000) Current loss amount calculated: 50,000 (1,900,000 won of loan loss allowance balance carried forward from previous year is applied to the amount to be included in current period loss amount, and only the balance is recorded as loss amount) ④ Loan loss ratio: 0.9%