Corporate Tax Act Enforcement Rules [Attachment Form No. 32] <Amended March 20, 2019> (front page) Fiscal year 2022. 1. 1. ~ 2022.12.31. Retirement benefit allowance Corporate Name Ghana Co., Ltd. Business registration number 101-81-12345 1. Adjustment of retirement benefit reserves Limit amount pursuant to Article 60, Paragraph 1 of the ‘Enforcement Decree of the Corporate Tax Act’ ① Total amount of total salary paid to executives or employees eligible for retirement benefits (total in ⑲) 2,173,000,000 ② Setting rate 5/100 ③ Limit (①x②) 108,650,000 note Limit amount pursuant to Article 60, Paragraphs 2 and 3 of the ‘Enforcement Decree of the Corporate Tax Act’ ④ Beginning balance of provisions on the books: 578,000,000 ⑤ Retirement benefit allowance for defined contribution pensioners before setting up retirement pension: 0 ⑥ Reversal of provision during the period ⑦ Accumulated basic provision disclaimer 38,000,000 ⑧ Annual severance pay amount 104,000,000 ⑨ Deducted amount (④-⑤-⑥-⑦-⑧) 436,000,000 ⑩ Set amount compared to estimated amount (㉒x set rate) 0 ⑪ Retirement fund conversion amount 0 ⑫ Amount excluding reversal due to reduction in set rate MAX (⑨-⑩-⑪, 0) 436,000,000 ⑬ Cumulative limit (⑩-⑨+⑪+⑫)0 Calculate the amount exceeding the limit ⑭ Limit MIN(③,⑬) 0 ⑮ Company accounting amount 129,300,000 ⑯ Amount exceeding limit (⑮-⑭) 129,300,000 2. Details of total salary amount and estimated retirement benefit amount Account name classification ⑰ Total salary amount ⑱ Payment amount for executives or employees who are not eligible for retirement benefits ⑲ Amount of salary for executives or employees eligible for retirement benefits ⑳ Estimated amount of retirement benefits upon retirement of all executives or employees as of the end of the period Account name Category Person Amount Person Amount Person Amount Person Amount Executive salary 3 180,000,000 3 180,000,000 111 1,798,000,000 Salary allowance 30 602,000,000 7 54,000,000 23 548,000,000 Manufacturing costs Wages 110 1,678,000,000 25 233,000,000 85 1,445,000,000 ㉑ Estimated amount according to the ‘Employee Retirement Benefit Guarantee Act’ [Temporary retirement criteria for non-subscribers of retirement pension ⑳ Amount calculated by applying] Personnel amount 111,150,000,000 ㉒ Tax law estimated amount MAX (⑳, ㉑) Total 143 2,460,000,000 32 287,000,000 111 2,173,000,000 111 1,798,000,000 210mm x 297mm [white paper 80g/㎡ or heavy paper 80g /㎡]