■ Corporate Tax Act Enforcement Rules [Attachment Form No. 34] <Amended 2019.3.20.> Fiscal Year 2022. 1. 1. ~ 2022. 12. 31. Statement of loan loss allowance and loan loss adjustment Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 1. Adjustment of loan loss allowance Adjustment of loss amount inclusion amount ① Receivable balance (amount of ㉑) ② Setting rate ③ Limit (①x②) Company accounting amount ⑦ Amount exceeding limit (⑥~③)④ Amount calculated above ⑤ Supplementary fluid ⑥ Total 175,100,100 (A) 1(2) --------- 100( ) (B) Performance rate (0.9%) (C) Accumulation criteria 1,751,100 50,000 19,000,000 1,950,000 199,000 Adjustment of gross income inclusion amount ⑧ Basic balance of provision in the ledger ⑨ Reversal of provision during the period ⑩ Accumulated amount of provision denial ⑪ Offset amount for bad debts for the current period (amount in ㉒) ⑫ Supplementary amount of provision for current period ⑬ Amount to be refunded (⑧-⑨-⑩-⑪-⑫) ⑭ Company refund amount ⑮ Underrefund-Excessive Refund (△) (⑬-⑭) 2,300,000 300,000 400,000 1,900,000 △300,000 △300,000 Bond balance ⑯ Account subject ⑰ Book value of bond balance ⑱ Accumulated negative loss amount as of the end of the period ⑲ Total (⑰+⑱) ⑳ Bonds excluded from provisioning ㉑ Balance of receivables (⑲-⑳) Note Bills receivable 41,000,000 41,000,000 20,000,000 21,000,000 Accounts receivable 154,000,000 100,000 154,100,000 154,100,000 Total 195,000,000 100,000 195,100,000 20,000,000 175,100,000 2. Adjustment of bad debts ㉒ Date ㉓ Account subject ㉔ Bond details ㉕ Cause of bad debt ㉖ Amount Offset amount for loan loss allowance Current loss amount offset amount Note ㉗ Total ㉘ Recognized amount ㉙ Amount disclaimed ㉚ Total ㉛ Recognized amount ㉙ Amount disclaimed 12. 31. Accounts receivable Dara Co., Ltd. Destruction of city enzyme 400,000 400,000 300,000 100,000 Prescription period not completed 100,000 Total 400,000 400,000 300,000 100,000 3. Adjustment of non-inclusion in gross income of loan loss allowance reversal for domestic corporations applying international accounting standards, etc. ㉝ Remarks / Incomplete statute of limitations Amount to be included in gross income ㊲ Amount not included in gross income of loan loss provision reversal after offset Note ㉞ Amount not included in gross income of loan loss allowance reversal ㉟ Amount to be included in deductible expenses in accordance with Article 34 of the Corporate Tax Act, Non-inclusion of the refunded amount in gross income, Paragraph 1 Min(③,⑥) Difference Min[㉝,Max(0.㉞-㉟)] 210mm x 297mm [white paper 80g/㎡ or heavy paper 80g/㎡]