Interest paid x Number of non-business asset values ​​+ Number of non-business payments Tax adjustment calculation ① Interest on unidentified creditor Not included in loss amount Creditor unknown Debenture interest 3,625,000 (bonus) Not included in loss amount, interest on unidentified creditor, withholding tax amount 1,375,000 (other outflow from outside the company) ② Interest paid on loans related to business-related real estate, etc. 22,800,000x(7,300,000,000+1,097,000,000) (76,650,000,000) = 2,497,737 Interest paid not included in loss amount 2,497,737 (other outside outflow)