Fiscal Year 2022. 1. 1 ~2022. 12. 31 Depreciation expense adjustment statement total table Corporate name Ghana Co., Ltd Business registration number 101-81-12345 ① Asset classification Code ② Total Tangible assets ⑦ Intangible assets ③ Buildings ④ Machinery ⑥ Other assets Statement of Financial Position Selling Value (101) Current amount at the end of the period 01 93,900,000 56,200,000 27,200,000 10,500,000 (102) Accumulated depreciation 02 16,316,000 1,810,000 10,150,000 4,356,000 (103) Accumulated depreciation amount Unamortized balance 03 77,584,000 53,390,000 17,050,000 6,144,000 (104) Amortization range amount 04 15,940,616 1,770,416 10,012,200 4,158,000 (105) Company loss balance amount 05 16,316,000 1,810,000 10,150,000 4,356,000 Adjustment amount (106) Poet shortfall amount (105)- (104) 06 750,584 189,584 195,000 366,000 (107) Among pre-existing conditions 07 375,200 150,000 57,200 168,000 (108) Current loss amount 08 (109) Report adjustment loss ratio amount 09 How to write 1. (105) Company loss expense account t: Enter the amount calculated as loss expense in the settlement statement in accordance with Article 23 (1) of the Corporate Tax Act. 2. (108) Current loss amount deduction column among previously denied amounts: If a recognized shortfall occurs in the current period, the smaller amount between the amount denied as exceeding the limit before the current period and the recognized shortfall for the current period [Attachment No. 20 Form (1) Statement of Adjustment of Depreciation Expenses for Tangible Assets] 7 Enter the amount, ㉔ the sum of the amounts in Form No. 20 (2) Tangible and Intangible Asset Depreciation Adjustment Statement].3. (109) Reported adjustment loss amount column: Amount additionally included in deductible expenses pursuant to Article 23 (2) of the Corporate Tax Act {“Tangible Asset Depreciation Cost Adjustment Statement and Tangible/Intangible Asset Depreciation Cost Adjustment Statement [Appendix Form No. 20 (1), (2)] Total amount included in additional deductible [(1) ㉟,㊳. Write down ㉝,㊱]} in (2).