Fiscal Year 2022. 1. 1~2022. 12. 31 Type/Intangible Asset Depreciation Cost Adjustment Statement (Fixed Value Method) Corporate name Ghana Co., Ltd Business registration number 101-81-12345 Asset classification ① Type or industry name Total General building Factory Warehouse ② Structure (use) or Asset Name Ferroconcrete, reinforced concrete Concrete Concrete ③ Acquisition Date 　 2021.4.25 2021.1.27 2021.7.25 ④ Practical life (report/standards) 　 40 20 20 The basic value of a commercial price calculation Statement of financial position asset value ⑤ Asset value as of the end of the term 56,200,000 31,000,000 17,200,000 8,000,000 ⑥Accumulated depreciation amount 1,810,000 800,000 960,000 50,000 ⑦Undepreciated balance (⑤-⑥) 54,390,000 30,200,000 16,240,000 7,950,000 The basic value of a commercial price calculation Company Calculation Depreciation Expenses ⑧The total of the last half of the previous period ⑨Expense for the current period 1,810,000 800,000 960,000 50,000 ⑩Total 1,810,000 800,000 960,000 50,000 The basic value of a commercial price calculation Capital expenditure ⑪The total of the last half of the previous period ⑫Current expenditure ⑬Total (⑪+⑫) ⑭ Acquisition price (⑦+⑩+⑬) 56,200,000 31,000,000 17,200,000 8,000,000 ⑮ General/Special Depreciation Rate 0.025 0.050 0.050 Calculation of amortization range Amount of amortization calculated for the current period ⑯General amortization 1,770,416 710,416 860,000 200,000 ⑰special amortization ⑱Total 1,770,416 710,416 860,000 200,000 ⑲Amount within the current amortization time range {⑱, but (⑱≤⑭-⑧-⑪+㉕-the previous period㉙)} 1,770,416 710,416 860,000 200,000 ⑳ Company Calculation Depreciation (⑨+⑫) 1,810,000 800,000 960,000 50,000 ㉑ Deductible amount (⑳-⑲) △150,000 189,584 89,584 100,000 △100,000 ㉒ Special amortization denial due to minimum tax application Adjusted amount㉓ Depreciation denial amount (㉑+㉒) ㉔ previous denial amount appropriation loss amount additional loss amount(㉕, but, ㉕≤|△㉑|) The accumulation of gynecological fluid ㉕ Cumulative liquid amount at the end of the previous year (ⓒ of the previous year) ㉖ Cumulative amount disclaimed at the end of the current period(㉕+㉓-|㉔|) Deflating amount at the end of the current period ㉗ Deflating amount for the current period (|△㉑| - |㉔|) ㉘ Accumulation of agenda items (㉘+㉗) Report Adjustment Depreciation Cost Calculation (2013, 12, 31, previous acquisitions) ㉙ Based on the depreciation rate ㉚ Previous amortization costs ㉛ Last depreciation limit [㉚-⑳-{㉖-㉕)}] ㉜ Amount subject to additional deduction ㉝ Additional deductions after calculating the limit of the same property Report Adjustment Depreciation Cost Calculation (acquired after January 1, 2014) ㉞ The number of years of standard content prescribed by Ordinance of the Ministry of Strategy and Finance ㉟ Base depreciation limit ㊱ Additional deductible amount ㊲ After calculating additional deductions, the accumulated amount of denial at the end of the current period (㉖-㉝-㊱)