Fiscal Year 2022. 1. 1~2022. 12. 31 Depreciation of tangible assets Adjustment Statement (Fixed Rate Method) Corporate name Ghana Co., Ltd Business registration number 101-81-12345 Asset classification ① Type or industry name Total Equipment Vehicle Manufacturing Manufacturing ② Structure (use) or Asset Name P.C Truck Printing 2021. 7. 2 ③ Acquisition Date 2021. 1. 1 2021. 8. 1 2021. 1. 27 5 ④ Practical life (report/standards) 4 4 5 5 The basic value of a commercial price calculation Statement of financial position asset value ⑤ Asset value as of the end of the term 37,000,000 6,000,000 4,500,000 17,200,000 10,000,000 ⑥Accumulated depreciation amount 14,506,000 3,000,000 1,356,000 7,700,000 2,450,000 ⑦Undepreciated balance (⑤-⑥) 23,194,000 3,000,000 3,144,000 9,500,000 7,550,000 ⑧ Company Calculation Depreciation Expenses　14,506,000 3,000,000 1,356,000 7,700,000 2,450,000 ⑨ capital expenditure ⑩ Accumulated depreciation amount of the final agenda　⑪ Accumulated amount of final denial ⑫ Increase or decrease (⑦+⑧+⑨+ ⑩+ ⑪) 37,700,000 6,000,000 4,500,000 17,200,000 10,000,000 ⑬ General/Special amortization rate 0.528 0.528 0.451 0.451 Amount of amortization range Budget current output ⑭ General amortization 14,170,200 3,168,000 990,000 7,757,200 2,255,000 ⑮special amortization ⑯( Total ⑭ + ⑮) 14,170,200 3,168,000 990,000 7,757,200 2,255,000 Acquisition price ⑰ Current acquisition price at the end of the previous period ⑱Company calculation increase 37,700,000 6,000,000 4,500,000 17,200,000 10,000,000 ⑲Current Capital Expenditure ⑳ Total (⑰ + ⑱ + ⑲) 37,700,000 6,000,000 4,500,000 17,200,000 10,000,000 ㉑ Remaining value (⑳ X 5/100) 1,885,000 300,000 225,000 860,000 500,000 ㉒ Amount within the current period [⑯, only (⑫ ⑯,) ≤ ㉑] 14,170,200 3,168,000　 990,000　 7,757,200　 2,225,000　㉓ Company Calculation Deposit (⑧ + ⑨) 14,506,000 3,000,000　 1,356,000　 7,700,000　 2,450,000㉔ Deductible (㉓) △225,200 561,000 △168,000 366,000 △57,2000 195,000　 ㉕ Special depreciation amount due to the application of the minimum tax Adjustment amount ㉖ Amortization denial △225,200 561,000 △168,000　 366,000　 △57,2000　 195,000 ㉗ Previously denied amount appropriated loss amount was added (⑪, only ⑪ ≤ | △ ㉔ |) ㉘ Total amount of denial at the end of the current period (⑪+㉖-|㉗|) 561,000 　 366,000　 0　 195,000 Defrosting amount at the end of the current period ㉙ of the current period's agenda amount ( |△㉔| - |㉗|) Accumulated amortization of ㉚ agenda (⑩ + ㉙) Report Adjustment Depreciation Cost Calculation (2013, 12, 31, previous acquisitions) ㉛ Based on the depreciation rate ㉜ Previous amortization costs ㉝ Last depreciation limit [㉜-{㉓-(㉘)}] ㉞ Amount subject to additional deduction㉟ Additional deductions after calculating the limit of the same property Report Adjustment Depreciation Cost Calculation (acquired after January 1, 2014) ㊱ The number of years of standard content prescribed by Ordinance of the Ministry of Strategy and Finance ㊲ Base depreciation limit ㊳ Additional deductible amount ㊳ After calculating additional deductions, the accumulated amount of denial at the end of the current period (㉘ ㊳)