Let's write a capital and reserve adjustment statement (A) ･ (B). ① Statement of financial position ⓐ 2022.1.1. ~ 12.31. Standard Statement of Financial Position (For general corporations) (Unit: Won) Company Registration Number 101-81-12345 Corporation name Gana Co., Ltd. fiscal year 2022.1.1.~12.31. account subject code amount account subject code amount Ⅰ . current assets 01 182,000,000 Ⅰ . current liabilities 229 113,000,000 Ⅱ . non-current assets 80 388,000,000 Ⅱ . Non-current liabilities 284 8,000,000 Total liabilities ( Ⅰ + Ⅱ ) 333 121,000,000 Ⅲ. capital 334 100,000,000 Ⅳ. capital surplus 337 78,000,000 Ⅴ. capital adjustment 348 △ 39,000,000 VII. retained earnings 372 310,000,000 Total capital ( Ⅲ + Ⅵ + Ⅴ + Ⅶ ) 382 449,000,000 Total assets ( Ⅰ +Ⅱ) 333 570,000,000 Total debt and equity 383 570,000,000 ⓑ 2021.1.1.∼ 12.31. Standard Statement of Financial Position (For general corporations) (Unit: Won) Company Registration Number 101-81-12345 Corporation name Gana Co., Ltd. fiscal year 2021.1.1.~12.31. account subject code amount account subject code amount Ⅰ . current assets 01 188,000,000 Ⅰ . current liabilities 229 108,000,000 Ⅱ . non-current assets 80 552,000,000 Ⅱ . Non-current liabilities 284 33,000,000 Total liabilities ( Ⅰ + Ⅱ ) 333 141,000,000 Ⅲ. capital 334 100,000,000 Ⅳ. capital surplus 337 78,000,000 Ⅴ. capital adjustment 348 64,000,000 VII. retained earnings 372 485,000,000 Total capital ( Ⅲ + Ⅵ + Ⅴ + Ⅶ ) 382 599,000,000 Total assets ( Ⅰ +Ⅱ) 333 740,000,000 Total debt and equity 383 740,000,000