This document contains financial statements of KTC Nano Co., Ltd. for the years ended December 31, 2022 and 2021. It includes the auditor's report on these financial statements. The statements provide information on the company's financial position, results of operations, and cash flows. The report also contains a discussion of the company's accounting policies and significant events affecting its financial statements. The report is intended for users who need to understand the company's financial performance and position. It is an integral part of the audited financial statements and a full understanding of the statements requires reading the report in conjunction with the financial statements and the notes thereto.