

## KUMHO PETROCHEMICAL CO., LTD. Separate Statements of Income

For the years ended December 31, 2016 and 2015

In millions of won, except earning per share information	2016	2015
Sales	₩ 3,138,617	3,159,552
Cost of sales	2,858,105	2,867,846
<b>Gross profit</b>	<b>280,512</b>	<b>291,706</b>
Selling, general and administrative expenses	147,262	147,407
<b>Operating income</b>	<b>133,250</b>	<b>144,299</b>
Other income	60,641	49,183
Other expenses	94,674	39,520
Financial income	32,858	37,844
Financial expenses	86,047	92,443
<b>Net profit before income tax</b>	<b>46,028</b>	<b>99,363</b>
Income tax expense	16,612	21,894
<b>Net profit for the year</b>	<b>₩ 29,416</b>	<b>77,469</b>
<b>Earnings per share (In Korean won)</b>		
Basic and Diluted earnings per share(class1)	₩ 1,047	2,771
Basic and Diluted earnings per share(class2)	₩ 1,112	2,821

## KUMHO PETROCHEMICAL CO., LTD. Separate Statements of Comprehensive Income

For the years ended December 31, 2016 and 2015

In millions of won	2016	2015
<b>Net profit for the year</b>	<b>₩ 29,416</b>	<b>77,469</b>
<b>Other comprehensive income (loss) for the year, net of income tax</b>	<b>21,703</b>	<b>(61,183)</b>
1. Items that will not be reclassified subsequently to profit or loss	11,107	(13,495)
Defined benefit plan actuarial income(losses)	11,107	(13,495)
2. Items that will be reclassified subsequently to profit or loss	10,596	(47,688)
Net change in fair value of available-for-sale financial assets	10,139	(47,107)
Effective portion of changes in fair value of cash flow hedges	457	(581)
<b>Total comprehensive income for the year</b>	<b>₩ 51,119</b>	<b>16,286</b>