

KUMHO PETROCHEMICAL CO., LTD.
Separate Statements of Financial Position
As of December 31, 2024 and 2023

<i>(In Korean won)</i>	2024	2023
Assets		
Non-current assets	3,075,259,116,045	3,092,061,261,882
Property, plant and equipment	1,860,823,991,619	1,846,958,469,663
Right-of-use asset	24,875,606,366	22,358,577,622
Investment property	94,601,032,444	66,926,054,236
Intangible assets	21,253,540,215	17,225,331,616
Investments in subsidiaries, associates and joint ventures	793,360,830,785	809,916,778,814
Financial assets at fair value through other comprehensive income	136,718,414,830	179,836,156,338
Financial assets at fair value through profit or loss	66,001,016,586	53,640,774,347
Net defined benefit assets	32,574,981,931	43,244,551,898
Loans and other receivables	8,045,215,206	8,209,803,628
Deferred tax assets	35,690,996,745	42,605,633,234
Other non-current assets	1,313,489,318	1,139,130,486
Current assets	1,597,829,986,282	1,341,696,565,366
Inventories	592,344,497,096	444,635,599,137
Derivative financial assets	4,261,378,711	-
Trade receivables	567,859,633,708	469,985,328,796
Loans and other receivables	58,096,231,433	94,131,727,277
Cash and cash equivalents	325,214,150,849	308,548,478,389
Other current assets	50,054,094,485	24,395,431,767
Total assets	4,673,089,102,327	4,433,757,827,248

(Continued)

KUMHO PETROCHEMICAL CO., LTD.
Separate Statements of Financial Position, Continued
As of December 31, 2024 and 2023

<i>(In Korean won)</i>	2024	2023
Equity		
Capital	167,455,885,000	167,455,885,000
Capital surplus	298,065,365,852	298,065,365,852
Capital adjustment	(31,335,219,268)	(37,603,933,823)
Accumulated other comprehensive income(loss)	(108,039,653,894)	(97,618,415,398)
Retained earnings	2,983,215,252,929	2,885,306,700,582
Total equity	3,309,361,630,619	3,215,605,602,213
Liabilities		
Non-current liabilities	379,845,834,045	282,203,448,563
Accrued liabilities and other payables	19,516,557	19,628,279
Borrowings	346,191,580,667	256,000,000,000
Lease liability	19,229,743,864	16,547,183,581
Long-term accrued expenses	12,742,552,803	8,173,129,193
Provisions	1,662,440,154	1,463,507,510
Current liabilities	983,881,637,663	935,948,776,472
Trade payables	394,331,455,563	372,021,223,269
Other payables	175,312,654,660	163,247,766,470
Borrowings	347,730,892,653	348,668,597,357
Lease liability	5,276,275,052	5,362,853,688
Derivative financial liabilities	-	2,784,764,636
Income tax payables	14,603,879,156	5,471,833,899
Provisions	1,202,763,554	450,484,033
Other current liabilities	45,423,717,025	37,941,253,120
Total liabilities	1,363,727,471,708	1,218,152,225,035
Total equity and liabilities	4,673,089,102,327	4,433,757,827,248

(Concluded)