

**KUMHO PETROCHEMICAL CO., LTD.**  
**Separate Statements of Changes in Equity**  
**For the years ended December 31, 2024 and 2023**

<i>(In Korean won)</i>	Capital	Capital surplus	Capital adjustment	Accumulated OCI	Retained earnings	Total equity
<b>Balance at January 1, 2023</b>	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,595,324,766)	2,854,177,790,225	3,184,499,782,488
<b>Total comprehensive income for the year</b>						
Profit for the year	-	-	-	-	302,972,108,561	302,972,108,561
Valuation gain (loss) from financial assets at fair value through OCI	-	-	-	(7,166,730,933)	-	(7,166,730,933)
Substitution from financial assets at fair value through OCI	-	-	-	7,282,688,891	(7,282,688,891)	-
Valuation gain (loss) from derivative financial instruments	-	-	-	(139,048,590)	-	(139,048,590)
Remeasurement of net defined benefit liabilities/assets	-	-	-	-	(18,080,885,228)	(18,080,885,228)
<b>Transactions with owners of the Company, directly attributable to equity</b>						
Dividends	-	-	-	-	(146,431,579,900)	(146,431,579,900)
Acquisition of treasury shares	-	-	(100,048,044,185)	-	-	(100,048,044,185)
Retirement of treasury shares	-	-	100,048,044,185	-	(100,048,044,185)	-
<b>Balance at December 31, 2023</b>	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,618,415,398)	2,885,306,700,582	3,215,605,602,213
<b>Balance at January 1, 2024</b>	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,618,415,398)	2,885,306,700,582	3,215,605,602,213
<b>Total comprehensive income for the year</b>						
Profit for the year	-	-	-	-	260,957,574,372	260,957,574,372
Valuation gain (loss) from financial assets at fair value through OCI	-	-	-	(27,563,313,559)	-	(27,563,313,559)
Substitution from financial assets at fair value through OCI	-	-	-	17,142,075,063	(17,142,075,063)	-
Remeasurement of net defined benefit liabilities/assets	-	-	-	-	(13,127,308,437)	(13,127,308,437)
<b>Transactions with owners of the Company, directly attributable to equity</b>						
Dividends	-	-	-	-	(76,485,934,200)	(76,485,934,200)
Acquisition of treasury share	-	-	(50,024,989,770)	-	-	(50,024,989,770)
Retirement of treasury share	-	-	56,293,704,325	-	(56,293,704,325)	-
<b>Balance at December 31, 2024</b>	167,455,885,000	298,065,365,852	(31,335,219,268)	(108,039,653,894)	2,983,215,252,929	3,309,361,630,619

(\*) OCI : Other Comprehensive Income