

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

<i>(In Korean won)</i>	2024	2023
Assets		
Non-current assets	5,629,299,643,493	5,408,287,071,170
Property, plant and equipment	4,101,539,761,816	3,964,986,682,250
Right-of-use asset	75,788,098,737	74,196,168,558
Investment property	112,523,006,697	83,989,918,474
Intangible assets	38,106,806,544	37,087,481,005
Investments in associates and joint ventures	993,547,311,183	887,689,856,083
Financial assets at fair value through other comprehensive income	137,131,067,472	180,249,930,713
Financial assets at fair value through profit or loss	67,953,816,586	55,613,254,347
Net defined benefit assets	36,070,582,227	49,991,745,834
Loans and other receivables	15,124,557,785	15,929,934,148
Deferred tax assets	48,893,071,994	55,966,942,478
Other non-current assets	2,621,562,452	2,585,157,280
Current assets	2,710,939,308,766	2,571,407,562,515
Inventories	958,420,279,555	745,609,380,745
Derivative financial assets	4,261,378,711	2,855,310,104
Trade receivables	868,847,945,776	741,633,868,654
Loans and other receivables	373,869,540,566	575,142,629,571
Cash and cash equivalents	429,285,910,593	452,439,485,955
Other current assets	73,931,548,026	49,683,667,956
Current tax assets	2,322,705,539	4,043,219,530
Total assets	8,340,238,952,259	7,979,694,633,685

(Continued)

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

<i>(In Korean won)</i>	2024	2023
Equity		
Equity attributable to owners of the Group	6,037,777,043,046	5,829,496,939,923
Capital	167,455,885,000	167,455,885,000
Capital surplus	403,535,295,129	403,535,295,157
Capital adjustment	(31,917,585,691)	(38,186,300,246)
Accumulated other comprehensive income(loss)	(72,509,311,430)	(94,969,478,818)
Retained earnings	5,571,212,760,038	5,391,661,538,830
Non-controlling interests	4,446,028,460	4,522,602,381
Total equity	6,042,223,071,506	5,834,019,542,304
Liabilities		
Non-current liabilities	763,538,998,860	615,741,698,820
Accrued liabilities and other payables	102,443,036,830	111,127,985,607
Long-term accrued expenses	17,960,744,710	11,582,636,703
Borrowings	427,931,288,413	294,814,786,610
Lease liability	52,042,832,362	51,402,376,187
Net defined benefit liabilities	14,017,564,456	9,918,728,879
Deferred tax liabilities	98,847,790,014	96,057,355,163
Provision	4,008,480,167	3,971,087,417
Other non-current liabilities	46,287,261,908	36,866,742,254
Current liabilities	1,534,476,881,893	1,529,933,392,561
Trade payables	543,605,102,636	493,975,747,614
Accrued liabilities and other payables	414,828,640,525	404,373,733,750
Borrowings	454,671,424,551	527,038,252,732
Lease liability	10,541,469,564	9,627,766,527
Derivative financial liabilities	-	2,784,764,636
Current tax liabilities	24,530,740,664	8,973,585,308
Provisions	1,807,668,320	463,316,854
Other current liabilities	84,430,161,480	82,641,034,609
Financial guarantee liabilities	61,674,153	55,190,531
Total liabilities	2,298,015,880,753	2,145,675,091,381
Total equity and liabilities	8,340,238,952,259	7,979,694,633,685

(Concluded)