

S-OIL Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
9-months period September 30, 2023 and 2022

<i>(In millions of Korean won, except per share data)</i>	Notes	2023 3Q	2022 3Q
Sales	5	25,896,781	31,852,064
Cost of sales	15	<u>(23,956,629)</u>	<u>(27,734,300)</u>
Gross profit		1,940,152	4,117,764
Selling expenses	16	(447,460)	(471,241)
Administrative expenses	16	<u>(81,706)</u>	<u>(80,916)</u>
Operating profit		<u>1,410,986</u>	<u>3,565,607</u>
Other income		537,543	654,642
Other expenses		(632,630)	(1,144,594)
Finance income		166,758	208,749
Finance costs		(425,400)	(714,376)
Share of net profit (loss) of joint ventures and associates	7	809	(1,163)
Profit before income tax		<u>1,058,066</u>	<u>2,568,865</u>
Income tax expense	17	(269,735)	(693,394)
Profit for the period		<u>788,331</u>	<u>1,875,471</u>
Other comprehensive income, net of tax			
Items that may be subsequently reclassified to profit or loss			
Currency translation differences		<u>267</u>	<u>669</u>
Other comprehensive income for the period		<u>267</u>	<u>669</u>
Total comprehensive income for the period		<u>788,598</u>	<u>1,876,140</u>
Earnings per share			
Basic and diluted earnings per ordinary share		<u>6,771</u>	<u>16,109</u>
Basic and diluted earnings per preferred share		<u>6,789</u>	<u>16,128</u>

The above consolidated statements of comprehensive income should be read in conjunction with the accompanying notes.