

S-OIL Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
3-months period March 31, 2024 and 2023

<i>(In millions of Korean won, except per share data)</i>	Notes	2024 1Q	2023 1Q
Sales	5	9,308,489	9,077,635
Cost of sales	15,18	<u>(8,652,055)</u>	<u>(8,387,280)</u>
Gross profit		656,434	690,355
Selling expenses	16,18	(170,958)	(148,561)
Administrative expenses	16,18	<u>(31,370)</u>	<u>(26,106)</u>
Operating profit		<u>454,106</u>	<u>515,688</u>
Other income		129,700	257,769
Other expenses		(228,181)	(322,358)
Finance income		52,635	69,774
Finance costs		(182,042)	(165,549)
Share of net profit (loss) of associates and joint ventures	7	1,009	(420)
Profit before income tax		<u>227,227</u>	<u>354,904</u>
Income tax expense	17	(61,024)	(89,587)
Profit for the period		<u>166,203</u>	<u>265,317</u>
Other comprehensive income, net of tax			
Items that may be subsequently reclassified to profit or loss			
Currency translation differences		<u>455</u>	<u>211</u>
Other comprehensive income for the period		<u>455</u>	<u>211</u>
Total comprehensive income for the period		<u>166,658</u>	<u>265,528</u>
Earnings per share			
Basic and diluted earnings per ordinary share		<u>1,427</u>	<u>2,279</u>
Basic and diluted earnings per preferred share		<u>1,434</u>	<u>2,285</u>

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