

## S-Oil Corporation / 2025.08.14 Semi-Annual Report

## 2-4. Consolidated Statement Of CashFlows

## Consolidated Statement Of CashFlows

FY 2025 2 Quarterly From 01/01/2025 To 06/30/2025

FY 2024 2 Quarterly From 01/01/2024 To 06/30/2024

(Unit : million, KRW)

	FY 2025	FY 2024
Cash flows from (used in) operating activities	1,194,043	(39,740)
Net cash flows from used in operations	1,361,226	252,521
Interest received, classified as operating activities	21,405	24,363
Interest paid, classified as operating activities	(239,922)	(175,106)
Income taxes refund, classified as operating activities	42,191	(148,999)
Dividends received, classified as operating activities	9,143	7,481
Cash flows from (used in) investing activities	(1,824,657)	(938,181)
Inflows of cash from investing activities	21,297	23,094
Proceeds from sales of property, plant and equipment	19	3,296
Proceeds from sales of intangible assets	1,610	110
Proceeds from sales of investment property	235	0
Proceeds from sales of fair value financial asset	662	2,562
Proceeds from sales of financial assets at fair value through other comprehensive income	1	0
Adjustments for decrease (increase) in miscellaneous receivables	12,805	13,274
Adjustments for decrease (increase) in other financial assets	3,000	0
Other inflows of cash	2,965	3,852
Outflows of cash from investing activities	(1,845,954)	(961,275)
Purchase of property, plant and equipment, classified as investing activities	(1,744,337)	(920,091)
Purchase of intangible assets, classified as investing activities	(876)	(19,208)

	FY 2025	FY 2024
Purchase of financial assets at fair value through profit or loss classified as investing activities	0	(262)
Purchase of financial assets at fair value through other comprehensive income	(268)	0
Increase in other receivables	(2,502)	(6,679)
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	(94,849)	(11,275)
Other outflows of cash	(3,122)	(3,760)
Cash flows from (used in) financing activities	236,876	331,726
Cash inflows from financing activities	981,435	846,251
Proceeds from short term borrowings	0	447,268
Proceeds from long term borrowings	143,460	0
Proceeds from bonds	837,975	398,983
Cash outflows from financing activities	(744,559)	(514,525)
Repayments of short term borrowings	(249,139)	0
Repayments of bonds	(440,000)	(290,000)
Payments of lease liabilities, classified as financing activities	(55,323)	(49,802)
Dividends paid, classified as financing activities	(97)	(174,723)
Increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(393,738)	(646,195)
Cash and cash equivalents at beginning of period	1,945,837	1,963,279
Effect of exchange rate changes on cash and cash equivalents	(1,224)	1,439
Cash and cash equivalents at end of period	1,550,875	1,318,523