

S-OIL Corporation and Subsidiary
Consolidated Statements of Comprehensive Income
Nine Month Periods ended September 30, 2017 and 2016

<i>(in millions of Korean won, except per share data)</i>	Notes	2017 3Q	2016 3Q
Revenue	5	₩ 15,077,007	₩ 11,764,704
Cost of sales	15,18	(13,574,385)	(10,042,349)
Gross profit		1,502,622	1,722,355
Selling expenses	16,18	(430,712)	(402,491)
Administrative expenses	16,18	(67,949)	(70,989)
Operating income		1,003,961	1,248,875
Other income		252,802	346,535
Other expenses		(231,273)	(301,433)
Financial income		211,265	204,553
Financial expenses		(122,438)	(119,831)
Share of profit of jointly controlled entities	7	3,685	4,185
Profit before income tax		1,118,002	1,382,884
Income tax expense	17	(258,450)	(334,190)
Profit for the periods		<u>₩ 859,552</u>	<u>₩ 1,048,694</u>
Other comprehensive income (loss), net of tax			
Change in value of available-for-sale financial assets		126	15
Share of other comprehensive income in jointly controlled entities		(38)	(2)
Currency translation differences		(52)	(64)
Other comprehensive income (loss) for the year		<u>36</u>	<u>(51)</u>
Total comprehensive income (loss) for the periods		<u>₩ 859,588</u>	<u>₩ 1,048,643</u>
Earnings per share			
Basic and diluted earnings per common share		<u>₩ 7,383</u>	<u>₩ 9,007</u>
Basic and diluted earnings per preferred share		<u>₩ 7,401</u>	<u>₩ 9,026</u>

The accompanying notes are an integral part of these consolidated financial statements.