

S-OIL Corporation and Subsidiary
Consolidated Statements of Comprehensive Income
Nine Month Periods ended September 30, 2018 and 2017

<i>(in millions of Korean won, except per share data)</i>	Notes	2018 3Q	2017 3Q
Revenue	5	₩ 18,601,978	₩ 15,077,007
Cost of sales	15	<u>(17,200,320)</u>	<u>(13,574,385)</u>
Gross profit		1,401,658	1,502,622
Selling expenses	16	(356,929)	(430,712)
Administrative expenses	16	<u>(71,814)</u>	<u>(67,949)</u>
Operating income		972,915	1,003,961
Other income		201,919	252,802
Other expenses		(306,232)	(231,273)
Finance income		86,422	211,265
Finance costs		(169,940)	(122,438)
Share of net profit of associates and joint ventures	7	<u>3,130</u>	<u>3,685</u>
Profit before income tax		788,214	1,118,002
Income tax expense	17	(206,391)	(258,450)
Profit for the periods		<u>₩ 581,823</u>	<u>₩ 859,552</u>
Other comprehensive income, net of tax			
Items that will not be reclassified to profit or loss			
Gain(losses) on valuation of fair value through OCI(Other Comprehensive Income) –equity		9	-
Gain(losses) on disposal of fair value through OCI(Other Comprehensive Income) –equity		(8)	-
Items that may be subsequently reclassified to profit or loss			
Gain(losses) on valuation of available-for-sale financial assets		-	126
Cash flow hedge		1,426	-
Share of other comprehensive income in joint venture and associate		(7)	(38)
Currency translation differences		34	(52)
Other comprehensive income for the period		<u>1,454</u>	<u>36</u>
Total comprehensive income for the period		<u>₩ 583,277</u>	<u>₩ 859,588</u>
Earnings per share			
Basic and diluted earnings per common share		<u>₩ 4,997</u>	<u>₩ 7,383</u>
Basic and diluted earnings per preferred share		<u>₩ 5,016</u>	<u>₩ 7,401</u>

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