

S-OIL Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
9-months period September 30, 2019 and 2018

<i>(In millions of Korean won, except per share data)</i>	Notes	2019.3Q	2018.3Q
Sales	5	17,917,935	18,601,978
Cost of sales	15,18	<u>(17,062,253)</u>	<u>(17,200,320)</u>
Gross profit		855,682	1,401,658
Selling expenses	16,18	(359,269)	(356,929)
Administrative expenses	16,18	<u>(85,830)</u>	<u>(71,814)</u>
Operating profit		<u>410,583</u>	<u>972,915</u>
Other income		265,437	201,919
Other expenses		(347,693)	(306,232)
Finance income		88,406	86,422
Finance costs		(383,492)	(169,940)
Share of net profit of associates and joint ventures	7	2,295	3,130
Profit before income tax		<u>35,536</u>	<u>788,214</u>
Income tax expense	17	(17,772)	(206,391)
Profit for the period		<u>17,764</u>	<u>581,823</u>
Other comprehensive income, net of tax			
Items that will not be reclassified to profit or loss			
Gains(Losses) on valuation of financial assets at fair value through other comprehensive income		2	9
Gains(Losses) on disposal of financial assets at fair value through other comprehensive income		-	(8)
Items that may be subsequently reclassified to profit or loss			
Losses on valuation of available-for-sale financial assets		-	-
Cash flow hedges		(6,547)	1,426
Share of other comprehensive income of joint venture and associate		-	(7)
Currency translation differences		69	34
Other comprehensive income for the period		<u>(6,476)</u>	<u>1,454</u>
Total comprehensive income for the period		<u>11,288</u>	<u>583,277</u>
Earnings per share			
Basic and diluted earnings per ordinary share		<u>152</u>	<u>4,997</u>
Basic and diluted earnings per preferred share		<u>171</u>	<u>5,016</u>

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