

S-OIL Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
9-months period September 30, 2020 and 2019

<i>(In millions of Korean won, except per share data)</i>	2020. 1Q~3Q	2019. 1Q~3Q
Sales	12,549,406	17,917,935
Cost of sales	<u>(13,305,445)</u>	<u>(17,062,253)</u>
Gross profit	(756,039)	855,682
Selling expenses	(345,417)	(359,269)
Administrative expenses	<u>(79,362)</u>	<u>(85,830)</u>
Operating profit	<u>(1,180,818)</u>	<u>410,583</u>
Other income	286,108	265,437
Other expenses	(293,553)	(347,693)
Finance income	220,711	88,406
Finance costs	(371,967)	(383,492)
Share of net profit of associates and joint ventures	1,976	2,295
Profit before income tax	<u>(1,337,543)</u>	<u>35,536</u>
Income tax expense	420,294	(17,772)
Profit for the period	<u>(917,249)</u>	<u>17,764</u>
Other comprehensive income, net of tax		
Items that will not be reclassified to profit or loss		
Gains(Losses) on revaluation of defined benefit obligation	51	-
Gains(Losses) on valuation of financial assets at fair value through other comprehensive income	(42)	2
Items that may be subsequently reclassified to profit or loss		
Losses on valuation of available-for-sale financial assets	-	-
Cash flow hedges	(1,354)	(6,547)
Currency translation differences	<u>7</u>	<u>69</u>
Other comprehensive income for the period	<u>(1,338)</u>	<u>(6,476)</u>
Total comprehensive income for the period	<u>(918,587)</u>	<u>11,288</u>
Earnings per share		
Basic and diluted earnings per ordinary share	<u>(7,879)</u>	<u>152</u>
Basic and diluted earnings per preferred share	<u>(7,861)</u>	<u>171</u>

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