

S-OIL Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
9-months period September 30, 2021 and 2020

<i>(In millions of Korean won, except per share data)</i>	Notes	2021 3Q	2020 3Q
Sales	5	19,172,817	12,549,406
Cost of sales	15, 18	<u>(17,007,294)</u>	<u>(13,305,445)</u>
Gross profit		2,165,523	(756,039)
Selling expenses	16, 18	(341,821)	(345,417)
Administrative expenses	16, 18	<u>(74,049)</u>	<u>(79,362)</u>
Operating profit		<u>1,749,653</u>	<u>(1,180,818)</u>
Other income		390,825	286,108
Other expenses		(436,734)	(293,553)
Finance income		97,306	220,711
Finance costs		(313,376)	(371,967)
Share of net profit of associates and joint ventures	7	1,361	1,976
Profit before income tax		<u>1,489,035</u>	<u>(1,337,543)</u>
Income tax expense	17	(399,039)	420,294
Profit for the period		<u>1,089,996</u>	<u>(917,249)</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		29	(42)
Items that may be subsequently reclassified to profit or loss			
Cash flow hedges		-	(1,354)
Currency translation differences		<u>171</u>	<u>7</u>
Other comprehensive income for the period		<u>200</u>	<u>(1,338)</u>
Total comprehensive income for the period		<u>1,090,196</u>	<u>(918,587)</u>
Earnings per share			
Basic and diluted earnings per ordinary share		<u>9,362</u>	<u>(7,879)</u>
Basic and diluted earnings per preferred share		<u>9,381</u>	<u>(7,861)</u>

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