

KUMHO PETROCHEMICAL CO., LTD.
Separate Statements of Financial Position
As of December 31, 2022 and 2021

<i>(In millions of won)</i>	2022	2021
Assets		
Non-current assets	2,912,727	2,764,807
Property, plant and equipment	1,679,149	1,515,968
Right-of-use asset	24,732	27,453
Investment property	65,254	66,454
Intangible assets	15,292	16,129
Investments in subsidiaries, associates and joint ventures	784,728	780,412
Financial assets at fair value through other comprehensive income	279,332	335,814
Financial assets at fair value through profit or loss	5,588	5,049
Net defined benefit assets	47,501	4,781
Loans and other receivables	10,365	11,961
Other non-current assets	786	786
Current assets	1,366,112	1,883,967
Inventories	447,128	458,400
Derivative financial assets	1,703	-
Trade receivables	420,815	479,554
Loans and other receivables	147,211	447,505
Cash and cash equivalents	324,558	478,080
Other current assets	24,697	20,428
Total assets	4,278,839	4,648,774

KUMHO PETROCHEMICAL CO., LTD
Separate Statements of Financial Position, Continued
As of December 31, 2022 and 2021

<i>(In millions of won)</i>	2022	2021
Equity		
Capital	167,456	167,456
Capital surplus	298,065	298,065
Capital adjustment	(37,604)	(37,604)
Accumulated other comprehensive income(loss)	(45,531)	(2,148)
Retained earnings	2,811,020	2,652,598
Total equity	3,193,406	3,078,367
Liabilities		
Non-current liabilities	223,468	164,677
Other payables	19	19
Borrowings	176,293	125,472
Lease liability	20,414	23,258
Deferred tax liabilities	17,617	8,255
Long-term accrued expenses	6,468	6,765
Derivative financial liabilities	2,657	908
Current liabilities	861,965	1,405,730
Trade payables	230,119	266,642
Other payables	194,911	185,252
Borrowings	339,283	545,586
Lease liability	5,158	2,615
Derivative financial liabilities	-	188
Income tax payables	53,119	311,041
Provisions	3,023	3,728
Short-term financial guarantee liabilities	8	14
Other current liabilities	36,344	90,664
Total liabilities	1,085,433	1,570,407
Total equity and liabilities	4,278,839	4,648,774