

KUMHO PETROCHEMICAL CO., LTD.
Separate Statements of Changes in Equity
For the years ended December 31, 2023 and 2022

<i>(In Korean won)</i>	Capital	Capital surplus	Capital adjustment	Accumulated OCI	Retained earnings	Total equity
Balance at January 1, 2022 (Before corrections)	167,455,885,000	298,065,365,852	(37,603,933,823)	(2,148,263,414)	2,652,597,702,518	3,078,366,756,133
Adjustments of misstatements	-	-	-	(34,916,041,357)	38,094,715,359	3,178,674,002
Balance at January 1, 2022 (After corrections)	167,455,885,000	298,065,365,852	(37,603,933,823)	(37,064,304,771)	2,690,692,417,877	3,081,545,430,135
Total comprehensive income for the year						
Profit for the year	-	-	-	-	580,201,601,049	580,201,601,049
Valuation gain (or loss) from financial assets at fair value through OCI	-	-	-	(60,556,430,703)	-	(60,556,430,703)
Valuation gain (or loss) from derivative financial instruments	-	-	-	25,410,708	-	25,410,708
Remeasurement of net defined benefit liabilities/assets	-	-	-	-	14,212,474,041	14,212,474,041
Transactions with owners of the Company, directly attributable to equity						
Dividends	-	-	-	-	(280,856,134,300)	(280,856,134,300)
Acquisition of treasury stock	-	-	(150,072,568,442)	-	-	(150,072,568,442)
Retirement of treasury stock	-	-	150,072,568,442	-	(150,072,568,442)	-
Balance at December 31, 2022	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,595,324,766)	2,854,177,790,225	3,184,499,782,488
Balance at January 1, 2023	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,595,324,766)	2,854,177,790,225	3,184,499,782,488
Total comprehensive income for the year						
Profit for the year	-	-	-	-	302,972,108,561	302,972,108,561
Valuation gain (or loss) from financial assets at fair value through OCI	-	-	-	(7,166,730,933)	-	(7,166,730,933)
Substitution from financial assets at fair value through OCI	-	-	-	7,282,688,891	(7,282,688,891)	-
Valuation gain (or loss) from derivative financial instruments	-	-	-	(139,048,590)	-	(139,048,590)
Remeasurement of net defined benefit liabilities/assets	-	-	-	-	(18,080,885,228)	(18,080,885,228)
Transactions with owners of the Company, directly attributable to equity						
Dividends	-	-	-	-	(146,431,579,900)	(146,431,579,900)
Acquisition of treasury stock	-	-	(100,048,044,185)	-	-	(100,048,044,185)
Retirement of treasury stock	-	-	100,048,044,185	-	(100,048,044,185)	-
Balance at December 31, 2023	167,455,885,000	298,065,365,852	(37,603,933,823)	(97,618,415,398)	2,885,306,700,582	3,215,605,602,213

(*) OCI : Other Comprehensive Income