

Hanwha Engineering & Construction Corporation and Subsidiaries
Consolidated Statements of Financial Position
December 31, 2019 and 2018

<i>(In Korean won)</i>	Notes	2019	2018
Assets			
Current assets			
Cash and cash equivalents	4,5,9,17	₩ 927,990,939,065	₩ 751,348,947,186
Other financial assets	4,5,10,15,17	64,743,720,930	174,001,657,324
Trade and other receivables	4,5,11,17	1,041,611,335,207	831,818,966,569
Contract assets	4,7,29	384,108,751,268	286,506,661,340
Other current assets	16	117,180,760,263	199,824,489,305
Inventories	12	288,347,308,228	196,693,098,707
Current tax assets	35	8,020	-
		<u>2,823,982,822,981</u>	<u>2,440,193,820,431</u>
Assets held for sale	13	2,240,306,416	16,750,590,201
Non-current assets			
Financial assets at fair value through profit or loss	4,5,6,17,22	73,553,470,355	89,161,804,151
Trade and other receivables	4,5,11,17	50,868,495,065	5,015,605,484
Other financial assets	4,5,10,15,17	105,351,547,559	17,573,502,786
Investments in associates	14,22	3,279,744,046,564	2,743,324,784,835
Investment properties	18	219,230,369,478	219,067,445,541
Property, plant and equipment	19	66,194,740,736	39,804,346,681
Intangible assets	20	30,299,362,577	29,157,824,614
Right-of-use assets	21,41	114,110,748,448	-
Other non-current assets	16	137,010,141,653	88,658,587,251
Deferred tax assets	35	-	57,949,829,583
		<u>4,076,362,922,435</u>	<u>3,289,713,730,926</u>
Total assets		<u>₩ 6,902,586,051,832</u>	<u>₩ 5,746,658,141,558</u>

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<i>(In Korean won)</i>	Notes	2019	2018
Liabilities			
Current liabilities			
Trade and other payables	4,5,17,23	₩ 582,663,791,773	₩ 577,386,783,770
Borrowings and bonds	4,5,17,24	1,548,531,122,221	1,658,094,345,794
Other financial liabilities	4,5,15,17,25	52,380,027,001	83,638,670,486
lease liabilities	21,41	20,331,229,354	-
Provisions	26	296,715,179,357	239,734,327,230
Other current liabilities	28	30,813,691,491	26,455,574,166
Current contract liabilities	7,29	591,285,995,508	431,435,765,384
Current tax liabilities		43,043,873,828	24,136,928,145
		<u>3,165,764,910,533</u>	<u>3,040,882,394,975</u>
Non-current liabilities			
Borrowings and bonds	4,5,17,24	653,974,788,885	354,722,147,049
Other financial liabilities	4,5,17,25	62,394,341,006	1,517,995,853
Non-current lease liabilities	21,41	95,034,691,775	-
Defined benefit obligations	27	163,033,833,737	139,899,270,781
Provisions	26	80,277,127,673	79,314,471,975
Other non-current liabilities	28	560,549,468	190,440,000
Non-current contact liabilities	7,28,29	789,968,733,065	834,379,580,363
Deferred tax liabilities	35	41,979,996,493	-
		<u>1,887,224,062,102</u>	<u>1,410,023,906,021</u>
Total liabilities		<u>5,052,988,972,635</u>	<u>4,450,906,300,996</u>
Equity			
Equity attributable to owners of the Parent			
Company			
Share capital	1,30	153,078,000,000	153,078,000,000
Capital surplus	30	230,302,983,535	230,284,162,338
Accumulated other comprehensive income	30	407,831,493,893	(41,623,041,123)
Retained earnings	30	1,102,320,666,522	993,845,314,581
		<u>1,893,533,143,950</u>	<u>1,335,584,435,796</u>
Non-controlling interest		<u>(43,936,064,753)</u>	<u>(39,832,595,234)</u>
Total equity		<u>1,849,597,079,197</u>	<u>1,295,751,840,562</u>
Total equity and liabilities		<u>₩ 6,902,586,051,832</u>	<u>₩ 5,746,658,141,558</u>

The above consolidated statements of financial position should be read in conjunction with the accompanying notes.