

HANWHA ENGINEERING & CONSTRUCTION CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2020 and 2019

<i>(In Korean won)</i>	Note	2020	2019
Revenue	8		
Revenue-construction	29	₩ 3,411,451,048,404	3,863,623,161,039
Revenue-others		181,257,596,006	186,365,396,888
		<u>3,592,708,644,410</u>	<u>4,049,988,557,927</u>
Cost of sales	8,32		
Cost of construction	29	2,907,242,957,849	3,358,732,632,541
Cost of other		164,742,676,537	165,298,104,767
		<u>3,071,985,634,386</u>	<u>3,524,030,737,308</u>
Gross profit	7	520,723,010,024	525,957,820,619
Selling, general and administrative expenses	31,32	271,907,125,283	230,977,691,529
Operating profit		<u>248,815,884,741</u>	<u>294,980,129,090</u>
Other income	33	71,468,150,369	62,037,415,116
Other expense	33	75,598,600,180	125,440,670,255
Finance income	34	10,464,512,248	18,957,294,672
Finance cost	34	75,385,592,777	77,979,873,963
Share of net porfit (loss) of associates accounted for using the equity method	14	22,737,259,677	(4,588,800,725)
Profit before income tax expense		<u>202,501,614,078</u>	<u>167,965,493,935</u>
Income tax expense	35	122,996,690,939	46,165,205,729
Profit for the year		<u>₩ 79,504,923,139</u>	<u>121,800,288,206</u>
Profit is attributable to			
Owners of the Parent Company		₩ 82,126,887,644	124,232,888,113
Non-controlling interests		(2,621,964,506)	(2,432,599,907)

See accompanying notes to the consolidated financial statements.

HANWHA ENGINEERING & CONSTRUCTION CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income (Loss), Continued

For the years ended December 31, 2020 and 2019

(In Korean won)

	<u>Note</u>	<u>2020</u>	<u>2019</u>
Other comprehensive income (loss)	27		
<i>Items that will never reclassified to profit or loss:</i>			
Remeasurements of net defined benefit liability	₩	5,013,176,917	(4,473,521,421)
Share of remeasurements of net defined benefit liability of associates		129,770,487	(307,979,300)
<i>Items that are or may be reclassified to profit or loss:</i>			
Share of other comprehensive income(loss) of associates		(32,601,445,691)	467,329,448,471
Exchange differences on translation of foreign operations		1,295,031,383	(17,878,306,693)
Financial assets at fair value through other comprehensive income		4,999,144	3,393,238
Other comprehensive income (loss) for the year, net of tax		<u>(26,158,467,760)</u>	<u>444,673,034,295</u>
Total comprehensive income for the year	₩	<u>53,346,455,379</u>	<u>566,473,322,501</u>
Total comprehensive income for the year is attributable to:			
Owners of the the Parent Company	₩	53,110,786,902	570,315,224,944
Non-controlling interest		<u>235,668,477</u>	<u>(3,841,902,443)</u>
Earnings per share	38		
Basic earnings per share	₩	2,680	4,037
Diluted earnings per share		2,074	3,046

See accompanying notes to the consolidated financial statements.