

KOREA GAS TECHNOLOGY CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2014 and 2013

<i>(In thousands of won, except earnings per share data)</i>	<u>Note</u>	<u>2014</u>	<u>2013</u>
Revenue	16,20 ₩ 25,36	191,051,314	178,367,102
Cost of sales		(158,738,607)	(148,747,419)
Gross profit		32,312,707	29,619,683
Selling, general and administrative expenses	20,26,32,36	(16,226,821)	(13,253,036)
Operating profit		16,085,886	16,366,647
Other income	27	80,154	49,304
Other expenses	27	(656,128)	(435,094)
Other gain	28	184,073	648,757
Finance income	29,34	1,049,333	1,228,972
Finance costs	30,34	(195,797)	(139,160)
Profit before income tax		16,547,521	17,719,426
Income tax expense	31	(1,878,680)	(3,792,351)
Profit for the year		14,668,841	13,927,075
Other comprehensive income			
Items that will never be reclassified subsequently to profit or loss:			
Remeasurements of the defined benefit plan, net of tax	18,23	437,100	1,474,231
Total comprehensive income for the year	₩	15,105,941	15,401,306
Earnings per share (in won)	33 ₩	13,839	13,139

See accompanying notes to the financial statements.

KOREA GAS TECHNOLOGY CORPORATION
Statements of Comprehensive Income, Continued

For the years ended December 31, 2014 and 2013

(In thousands of U.S. dollars, except earnings per share data)

	2014	2013
	(Note 4)	(Note 4)
Revenue	\$ 173,809	162,270
Cost of sales	(144,413)	(135,323)
Gross profit	29,396	26,947
Selling, general and administrative expenses	(14,762)	(12,057)
Operating profit	14,634	14,890
Other income	73	45
Other expenses	(597)	(396)
Other gain	167	590
Finance income	955	1,118
Finance costs	(178)	(127)
Profit before income tax	15,054	16,120
Income tax expenses	(1,709)	(3,450)
Profit for the year	13,345	12,670
Other comprehensive income :		
Items that will never be reclassified subsequently to profit or loss:		
Remeasurements of the defined benefit plan, net of tax	398	1,341
Total comprehensive income for the year	\$ 13,743	14,011
Earnings per share (in U.S. dollars)	\$ 13	12

See accompanying notes to the financial statements.