

# K-IFRS 기반 공시용 표준계정과목체계 안내

- 금융감독원 -

금감원은 '11년 국제회계기준 본격도입에 대비하여 K-IFRS 기반의 XBRL 공시용 표준계정과목체계를 개발하여 상장법인 및 회계법인 등에게 제공하고자 합니다.

K-IFRS 기반 XBRL 계정과목체계는 IASB(국제회계기준위원회)에서 공표한 국제표준택사노미를 근간으로 하여 다수의 K-IFRS 조기도입 상장법인이 사용하였거나, 영업이익 등 사회적 이슈가 되었던 계정과목 등을 추가하여 개발되었습니다. 상장법인은 본 홈페이지 자료실에서 표준계정과목체계의 내용을 확인하고, 2011년 사업 및 분반기보고서 상 재무제표 작성시 이를 참고하여 XBRL 재무제표 공시를 준비하시기 바랍니다.

앞으로도 동 표준계정과목체계에 대한 의견이 있으시면 언제든지 본 홈페이지 Q&A를 통하여 제출하시면 이를 적극 검토하겠습니다. IASB의 표준주식이 기존 K-GAAP 기반의 주식양식과 상이하여 작성에 어려움이 많다는 의견에 대해서는 동 표준주식 양식을 우리 실정에 맞게 개선중임을 알려드립니다.

## K-IFRS 기반 XBRL 재무제표 공시

### I. XBRL 공시시스템의 개요

#### □ 용어설명

- XBRL : 재무정보의 작성·유통·분석을 획기적으로 개선하고자 '99년 비영리 국제 컨소시엄

인 'XBRL International'이 제정한 기업 재무보고용 국제표준 전산언어로 eXtensible Business Reporting Language의 약자

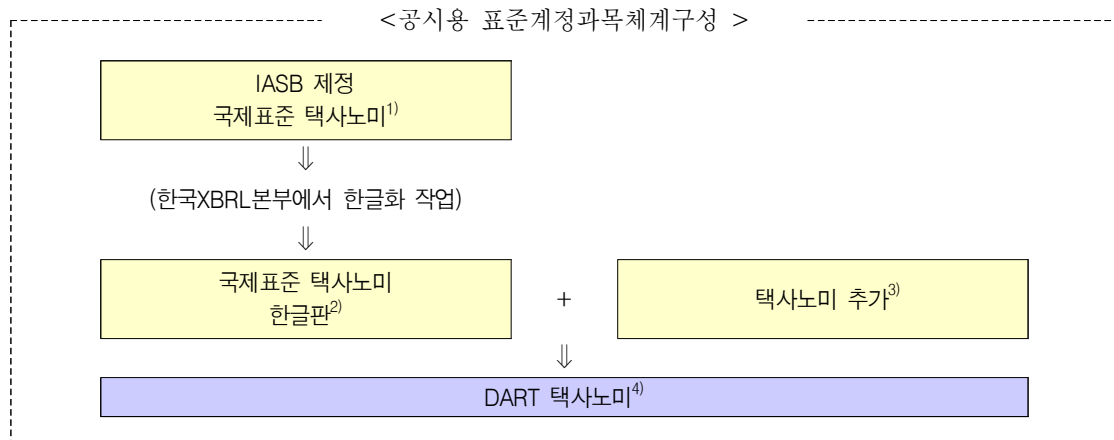
- 택사노미(Taxonomy) : XBRL의 구성요소인 표준계정과목체계, 회계기준에 따라 계정과목의 명칭, 계산식, 표시순서, 계정과목 간 관계, 회계기준 근거조항 등을 체계적으로 집제한 정보
- IASB : 국제회계기준위원회, International Accounting Standards Board의 약자로 독립적인 국제회계기준 제정기구(영국 런던 소재)로 EU를 중심으로 주요국 약 15명의 위원으로 구성되어 있음
- IFRS : 국제회계기준, 단일기준으로 작성된 신뢰성 있는 재무정보에 대한 요구의 증대에 따라 "국제적으로 통일된 고품질의 회계기준 제정"이라는 목표 아래 제정된 회계기준으로 International Financial Reporting Standards의 약자

**□ 적용 범위**

- 대상 보고서 : 상장법인이 제출하는 사업보고서(분·반기포함) 상의 연결 및 개별 재무제표\*
  - \* 재무상태표, 포괄손익계산서, 자본변동표, 현금흐름표 및 주석
- 대상 제출인 : 상장법인
- 적용시기 : '11년부터 국제회계기준에 따라 재무제표를 작성해야 하는바, 12월 결산법인이 '11. 5. 16.까지 제출하는 1/4분기보고서부터 적용

**II. IFRS 기준 표준계정과목 체계**

□ IASB에서 제시한 국제표준 택사노미는 IFRS에서 예시하는 최소한의 계정과목으로 구성되어 있어 상장법인이 재무제표를 작성 시 추가적으로 많은 계정과목을 신설해야 하는 등의 불편함을 해소하기 위하여 다음과 같이 계정과목을 추가하여 『공시용 표준계정과목체계』를 개발



- 1) 국제표준택사노미 원본은 <http://www.iasb.org> 참조
- 2) 국제표준택사노미 v.2009에 대한 한글 번역본은 한국 XBRL 본부에서 한글화작업을 통하여 IASB의 승인을 받았으며, <http://www.xbrl.or.kr>, <http://www.iasb.org> 참조  
(v.2010에 대한 한글화 작업은 현재 진행중으로 IASB 승인 후 표준계정과목체계에 반영할 예정)
- 3) IFRS 조기적용 기업들의 계정과목 사용빈도와 다수의 상장법인이 사용하고 있는 K-GAAP 계정과목 등을 고려하여 추가
- 4) 국제표준 택사노미에 계정과목을 추가하여 DART에서 공시용으로 제공하는 표준계정과목체계를 편의상 'DART 택사노미'라 함.

### III. XBRL 재무제표 작성시 유의사항(기존 K-GAAP과 동일)

- ① 우리원에서 제공하는 'IFRS 기반 공시용 표준계정과목'에 있는 계정과목 및 주석만을 이용해야 하는 것은 아님.
  - 계정과목 중 필요한 계정의 선택, 불필요한 계정의 삭제, 표준계정과목에 없는 계정의 신설, 계정과목 위치변경 등 회사의 경제적 실질을 충분히 반영한 재무제표 작성 가능
  - 공시용 표준계정과목은 회사가 많이 사용하는 계정과목을 표준계정과목에 미리 반영하여 제출인이 쉽게 재무제표를 작성할 수 있도록 지원하는 것임.
- ② 표준 계정과목을 다른 용도의 계정과목으로 변경하여 사용 금지
  - '장기매출채권 및 기타비유동채권' 계정과목을 성격이 다른 '유형자산'으로 단순히 명칭만 변경해서 사용하게 되면 동 XBRL 재무제표가 유통되었을 때 왜곡된 정보를 제공하게 될 수 있으므로 반드시 주의
  - 제시된 표준계정과목이 회사의 실질을 제대로 표시하기 어려운 경우에는 별도의 계정과목을 신설하여 사용
- ③ IASB 택사노미의 번역에 따라 계정과목명이 상당히 길거나, 계정의 성격은 동일하지만 지금까지 회사가 사용하던 명칭과 다른 경우 등 계정과목명을 변경하고자 하는 경우에는 계정과목을 신설하지 않고, 기존 계정과목명(한글 레이블)만 바꾸어 사용 가능
  - '매각예정 또는 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단' ⇒ '매각예정 비유동자산' 등 회사의 실질을 잘 반영할 수 있는 계정과목명으로 변경하여 사용 가능
- ④ DART 택사노미는 제출인이 선택하여 편리하게 재무제표를 작성할 수 있도록 많은 계정과목으로 구성되어 있기 때문에 회사가 사용하지 않는 계정과목은 반드시 삭제
  - 미사용 계정과목을 삭제하지 않는 경우 그대로 공시되어 투자자에게 혼란을 줄 수 있으므로 주의

수 주식의 경우에도 계정과목과 동일한 작성원칙 적용

- DART에서 제공하는 주식양식에 맞추어 작성하되(대부분 표 형태이며, 표의 빈칸을 채우는 방식) 불필요한 항목은 삭제, 부족한 항목은 추가, 순서 변경 등 회사의 경제적 실질을 충분히 반영하는 방법으로 작성
- 각각의 주식에는 표준주식으로 기재하는 내용 이외에 회사가 원하는 관련내용을 자유롭게 기술할 수 있도록 빈칸을 제공

#### IV. 별도재무제표와 개별재무제표

- 국제표준 택사노미는 주재무제표인 연결재무제표(Consolidated financial statements)와 별도재무제표(Separate financial statements) 택사노미를 제공하고 있으며, 연결대상 종속기업이 없는 회사는 개별재무제표 작성시 연결재무제표 계정과목체계를 참고

#### V. 기타 의견수렴에 대한 검토

□ 재무제표 계정과목예시가 지나치게 상세함

- 공시용 표준계정과목체계는 재무제표 작성에 필요한 계정과목을 모아 놓은 것으로 회사는 제시된 모든 계정과목을 사용하는 것이 아니라 필요한 계정과목만 취사선택하여 재무제표를 작성함.

□ 금융업 재무제표 표시의 어려움.

- IASB에서 제시한 표준택사노미는 업종 구분 없이 하나의 계정과목체계로 이루어져 있기 때문에 금융업 고유의 계정과목을 표시하기에 한계가 있어 금융업 표준계정과목체계의 추가개발을 검토중

□ 표준주식이 기존 우리나라의 주식양식과 상이함.

- IASB에서 제시한 표준주식이 우리나라의 재무제표 주식양식과 상이하어 작성에 어려움이 많다는 의견이 많아 표준주식항목을 재배열하는 등 주식양식 개선작업을 진행중

□ 재무상태표의 유동성배열순서 관련

- 국제표준택사노미 및 한국채택 국제회계기준 제1001호 예시에 따라 공시용 표준계정과목체계는 재무상태표의 계정과목을 유동성이 낮은 자산(부채)부터 배열하고 있으나, 유동성 높은 자산(부채)부터 배열하고 싶은 경우 XBRL 재무제표 작성기에서 쉽게 변경하여 작성가능

□ 손익계산서 계정과목의 분류 관련

○ 기타수익, 기타비용, 기타이익(손실) 등 항목의 세부구분은 예시일 뿐이며, 회사의 경제적 실질을 반영하여 그 구분을 변경하여 작성 가능

□ 영업이익 관련

○ IFRS 조기적용 기업 대부분이 영업이익을 재무제표에 표시했기 때문에 재무제표 작성편의를 위해 표준택사노미에 영업이익을 제시하였고, 다른 계정과목과 마찬가지로 삭제 및 위치변경이 자유롭기 때문에 회사의 실정에 맞게 표시 가능

◎ IFRS 표준 계정과목 ◎

▶ 재무상태표(유동/비유동법) - 연결재무제표

| 영문 Label   | 한글 Label                        | Data Type | IFRS Reference |
|--|---------------------------------|-----------|----------------|
| [D210000] Statement of financial position, current/non-current - Consolidated financial statements | [D210000] 재무상태표, 유동/비유동법-연결재무제표 |           |                |
| Statement of financial position  | 재무상태표                           |           |                |
| Assets   | 자산                              |           |                |
| Non-current assets   | 비유동자산                           |           |                |
| Long-term trade and other non-current receivables, gross   | 장기매출채권 및 기타비유동채권                | X         |                |
| Long-term trade Receivable, gross  | 장기매출채권                          | X         |                |
| Present value discounts, long-term trade Receivables   | 현재가치할인차금                        | (X)       |                |
| Allowance for doubtful account, long-term trade Receivables  | 대손충당금                           | (X)       |                |
| Long-term other Receivables, gross   | 장기미수금                           | X         |                |
| Present value discounts, long-term other Receivables   | 현재가치할인차금                        | (X)       |                |
| Allowance for doubtful account, long-term other Receivables  | 대손충당금                           | (X)       |                |
| Long-term accrued Income, gross  | 장기미수수익                          | X         |                |
| Allowance for doubtful account, long-term accrued Income   | 대손충당금                           | (X)       |                |
| Long-term deposits Provided, gross   | 장기보증금                           | X         |                |
| Allowance for doubtful account, long-term deposits Provided  | 대손충당금                           | (X)       |                |

| 영문 Label   | 한글 Label | Data Type | IFRS Reference          |
|--|----------|-----------|-------------------------|
| Long-term advance payments, gross                          | 장기선급금    | X         |                         |
| Allowance for doubtful account, long-term advance payments | 대손충당금    | (X)       |                         |
| Long-term prepaid expenses                                 | 장기선급비용   | X         |                         |
| Property, plant and equipment                              | 유형자산     | X         | IAS 1.54 a, IAS 16.73 e |
| Land, gross  | 토지       | X         | IAS 16.37 a             |
| Government grants, land                                    | 정부보조금    | (X)       |                         |
| Accumulated Impairment loss, land                          | 손상차손누계액  | (X)       |                         |
| Buildings, gross   | 건물       | X         | IAS 16.37 b             |
| Government grants, buildings                               | 정부보조금    | (X)       |                         |
| Accumulated depreciation, buildings                        | 감가상각누계액  | (X)       |                         |
| Accumulated Impairment loss, buildings                     | 손상차손누계액  | (X)       |                         |
| Structure, gross   | 구축물      | X         |                         |
| Government grants, structure                               | 정부보조금    | (X)       |                         |
| Accumulated depreciation, structure                        | 감가상각누계액  | (X)       |                         |
| Accumulated Impairment loss, structure                     | 손상차손누계액  | (X)       |                         |
| Machinery, gross   | 기계장치     | X         | IAS 16.37 c             |
| Government grants, machinery                               | 정부보조금    | (X)       |                         |
| Accumulated depreciation, machinery                        | 감가상각누계액  | (X)       |                         |
| Accumulated Impairment loss, machinery                     | 손상차손누계액  | (X)       |                         |
| Vehicles, gross  | 차량운반구    | X         | IAS 16.37               |
| Customer's donation, vehicles                              | 정부보조금    | (X)       |                         |
| Accumulated depreciation, vehicles                         | 감가상각누계액  | (X)       |                         |
| Accumulated Impairment loss, vehicles                      | 손상차손누계액  | (X)       |                         |
| Fixtures and fittings, gross                               | 집기       | X         | IAS 16.37 g             |
| Government grants, fixtures and fittings                   | 정부보조금    | (X)       |                         |
| Accumulated depreciation, fixtures and fittings            | 감가상각누계액  | (X)       |                         |
| Accumulated Impairment loss, fixtures and fittings         | 손상차손누계액  | (X)       |                         |
| Office equipment, gross                                    | 사무용비품    | X         | IAS 16.37 h             |
| Government grants, office equipment                        | 정부보조금    | (X)       |                         |
| Accumulated depreciation, office equipment                 | 감가상각누계액  | (X)       |                         |

| 영문 Label  | 한글 Label     | Data Type | IFRS Reference                                       |
|---|--------------|-----------|--|
| Accumulated Impairment loss, office equipment                           | 손상차손누계액      | (X)       |  |
| Tangible exploration and evaluation assets, gross                       | 유형탐사평가자산     | X         | IFRS 6.25  |
| Government grants, tangible exploration and evaluation assets           | 정부보조금        | (X)       |  |
| Accumulated depreciation, tangible exploration and evaluation assets    | 감가상각누계액      | (X)       |  |
| Accumulated Impairment loss, tangible exploration and evaluation assets | 손상차손누계액      | (X)       |  |
| Construction in progress, gross   | 건설중인자산       | X         | IAS 16.37  |
| Government grants, construction in progress                             | 정부보조금        | (X)       |  |
| Accumulated depreciation, construction in progress                      | 감가상각누계액      | (X)       |  |
| Accumulated Impairment loss, construction in progress                   | 손상차손누계액      | (X)       |  |
| Other property, plant and equipment, gross                              | 기타유형자산       | X         | IAS 16.37  |
| Government grants, other property, plant and equipment                  | 정부보조금        | (X)       |  |
| Accumulated depreciation, other property, plant and equipment           | 감가상각누계액      | (X)       |  |
| Accumulated Impairment loss, other property, plant and equipment        | 손상차손누계액      | (X)       |  |
| Investment property   | 투자부동산        | X         | IAS 1.54 b, IAS 40.76, IAS 40.79 c                   |
| Goodwill, gross   | 영업권          | X         | IAS 1.54 c, IAS 36.134 a, IAS 36.135 a, IFRS 3.B67 d |
| Government grants, goodwill   | 정부보조금        | (X)       |  |
| Intangible assets other than goodwill                                   | 영업권 이외의 무형자산 | X         | IAS 1.54 c, IAS 36.134 b, IAS 36.135 b, IAS 38.118 e |
| Brand names, gross  | 브랜드명         | X         | IAS 38.119 a   |
| Government grants, brand names  | 정부보조금        | (X)       |  |

| 영문 Label  | 한글 Label                  | Data Type | IFRS Reference                       |
|---|---------------------------|-----------|--------------------------------------|
| Intangible exploration and evaluation assets, gross   | 무형탐사평가자산                  | X         | IAS 38.119, IFRS 6.25                |
| Government grants, intangible exploration and evaluation assets   | 정부보조금                     | (X)       |                                      |
| Mastheads and publishing titles, gross  | 제호와 출판표제                  | X         | IAS 38.119 b                         |
| Government grants, mastheads and publishing titles  | 정부보조금                     | (X)       |                                      |
| Computer software, gross  | 컴퓨터소프트웨어                  | X         | IAS 38.119 c                         |
| Government grants, computer software  | 정부보조금                     | (X)       |                                      |
| Licences and franchises, gross  | 라이선스와 프랜차이즈               | X         | IAS 38.119 d                         |
| Government grants, licences and franchises  | 정부보조금                     | (X)       |                                      |
| Copyrights, patents and other industrial property rights, service and operating rights, gross             | 저작권, 특허권, 기타 산업재산권, 용역운영권 | X         | IAS 38.119 e                         |
| Government grants, copyrights, patents and other industrial property rights, service and operating rights | 정부보조금                     | (X)       |                                      |
| Recipes, formulae, models, designs and prototypes, gross  | 조리법, 공식, 모형, 설계 및 시제품     | X         | IAS 38.119 f                         |
| Government grants, recipes, formulae, models, designs and prototypes                                      | 정부보조금                     | (X)       |                                      |
| Intangible assets under development, gross  | 개발 중인 무형자산                | X         | IAS 38.119 g                         |
| Government grants, intangible assets under development  | 정부보조금                     | (X)       |                                      |
| Other intangible assets, gross  | 기타무형자산                    | X         | IAS 38.119                           |
| Government grants, other intangible assets  | 정부보조금                     | (X)       |                                      |
| Investments accounted for using equity method   | 지분법적용 투자지분                | X         | IAS 1.54 e, IFRS 8.24 a, IFRS 8.28 e |
| Non-current biological assets, gross  | 비유동생물자산                   | X         | IAS 1.54 f                           |
| Government grants, non-current biological assets  | 정부보조금                     | (X)       |                                      |
| Accumulated Impairment loss, non-current biological assets  | 손상차손누계액                   | (X)       |                                      |
| Accumulated depreciation, non-current biological assets   | 감가상각누계액                   | (X)       |                                      |



| 영문 Label  | 한글 Label      | Data Type | IFRS Reference                           |
|---|---------------|-----------|--|
| Non-current receivables, gross                                    | 비유동채권         | X         | IAS 1.54 h, IAS 1.78 b                   |
| Allowance for doubtful account, non-current receivables           | 대손충당금         | (X)       |  |
| Deferred tax assets   | 이연법인세자산       | X         | IAS 12.81 g (i), IAS 1.54 o, IAS 1.56    |
| Other non-current financial assets                                | 기타비유동금융자산     | X         | IAS 1.54 d                               |
| Non-current available-for-sale financial assets                   | 비유동매도가능금융자산   | X         |  |
| Non-current financial assets held to maturity                     | 비유동만기보유금융자산   | X         |  |
| Non-current fair value financial asset                            | 비유동당기손익인식금융자산 | X         |  |
| Long-term loans and receivables, gross                            | 장기대여금및수취채권    | X         |  |
| Present value discounts, non-current loans and receivables        | 현재가치할인차금      | (X)       |  |
| Allowance for doubtful account, non-current loans and receivables | 대손충당금         | (X)       |  |
| Long-term financial Instruments                                   | 장기금융상품        | X         |  |
| Other non-current non-financial assets                            | 기타비유동비금융자산    | X         | IAS 1.55                                 |
| Total non-current assets  | 비유동자산합계       | X         | IAS 1.66, IFRS 8.33 b                    |
| Current assets  | 유동자산          |           |  |
| Inventories   | 재고자산          | X         | IAS 1.54 g, IAS 2.36 b, IAS 2.6, IAS 2.9 |
| Raw materials, gross  | 원재료           | X         | IAS 2.37                                 |
| Accumulated Impairment loss, raw materials                        | 평가충당금         | (X)       |  |
| Merchandise, gross  | 상품            | X         | IAS 2.37                                 |
| Accumulated Impairment loss, merchandise                          | 평가충당금         | (X)       |  |
| Production supplies, gross  | 소모품           | X         | IAS 2.37                                 |
| Accumulated Impairment loss, production supplies                  | 평가충당금         | (X)       |  |
| Work in progress, gross   | 재공품           | X         | IAS 2.37                                 |
| Accumulated Impairment loss, work in progress                     | 평가충당금         | (X)       |  |

| 영문 Label   | 한글 Label      | Data Type | IFRS Reference         |
|--|---------------|-----------|------------------------|
| Finished goods, gross  | 제품            | X         | IAS 2.37               |
| Accumulated Impairment loss, finished goods                  | 평가충당금         | (X)       |                        |
| Supplies, gross  | 저장품           | X         |                        |
| Accumulated Impairment loss, supplies                        | 평가충당금         | (X)       |                        |
| Goods in transit, gross                                      | 미착품           | X         |                        |
| Accumulated Impairment loss, goods in transit                | 평가충당금         | (X)       |                        |
| Other inventories, gross                                     | 기타재고          | X         | IAS 2.37               |
| Accumulated Impairment loss, other inventories               | 평가충당금         | (X)       |                        |
| Trade and other current receivables                          | 매출채권 및 기타유동채권 | X         | IAS 1.54 h, IAS 1.78 b |
| Short-term trade Receivable                                  | 단기매출채권        | X         |                        |
| Present value discounts, short-term trade Receivable         | 현재가치할인차금      | (X)       |                        |
| Allowance for doubtful account, short-term trade Receivable  | 대손충당금         | (X)       |                        |
| Short-term other Receivables                                 | 단기미수금         | X         |                        |
| Present value discounts, short-term other Receivables        | 현재가치할인차금      | (X)       |                        |
| Allowance for doubtful account, short-term other Receivables | 대손충당금         | (X)       |                        |
| Short-term accrued Income                                    | 단기미수수익        | X         |                        |
| Allowance for doubtful account, short-term accrued Income    | 대손충당금         | (X)       |                        |
| Short-term deposits Provided                                 | 단기보증금         | X         |                        |
| Allowance for doubtful account, short-term deposits Provided | 대손충당금         | (X)       |                        |
| Short-term advance payments                                  | 단기선급금         | X         |                        |
| Allowance for doubtful account, short-term advance payments  | 대손충당금         | (X)       |                        |
| Short-term prepaid expenses                                  | 단기선급비용        | X         |                        |
| Current tax assets   | 당기법인세자산       | X         | IAS 1.54 n             |
| Current biological assets, gross                             | 유동생물자산        | X         | IAS 1.54 f             |
| Government grants, current biological assets                 | 정부보조금         | (X)       |                        |
| Accumulated Impairment loss, current biological assets       | 손상차손누계액       | (X)       |                        |

| 영문 Label  | 한글 Label  | Data Type | IFRS Reference       |
|---|---|-----------|----------------------|
| Accumulated depreciation, current biological assets   | 감가상각누계액   | (X)       |                      |
| Other current financial assets  | 기타유동금융자산  | X         | IAS 1.54 d           |
| Current available-for-sale financial assets   | 유동매도가능금융자산  | X         |                      |
| Current financial assets held to maturity   | 유동만기보유금융자산  | X         |                      |
| Current fair value financial asset  | 유동당기손익인식금융자산  | X         |                      |
| Short-term loans and receivables  | 단기대여금및수취채권  | X         |                      |
| Present value discounts, Short-term loans and receivables   | 현재가치할인차금  | (X)       |                      |
| Allowance for doubtful account, Short-term loans and receivables  | 대손충당금   | (X)       |                      |
| Short-term financial Instruments, gross   | 단기금융상품  | X         |                      |
| Other current non-financial assets  | 기타유동비금융자산   | X         | IAS 1.55             |
| Cash and cash equivalents   | 현금및현금성자산  | X         | IAS 1.54 i, IAS 7.45 |
| Cash  | 현금  | X         | IAS 7.45             |
| Cash on hand  | 보유현금  | X         | IAS 7.45             |
| Balances with banks   | 예금잔액  | X         | IAS 7.45             |
| Other demand deposits   | 기타 요구불 예금   | X         | IAS 7.45             |
| Cash equivalents  | 현금성자산   | X         | IAS 7.45             |
| Short-term deposits, classified as cash equivalents   | 현금성자산으로 분류된 단기에금                                    | X         | IAS 7.45             |
| Short-term investments, classified as cash equivalents  | 현금성자산으로 분류된 단기투자 자산                                 | X         | IAS 7.45             |
| Bank overdrafts, classified as cash equivalents   | 현금성자산으로 분류된 당좌차월                                    | (X)       | IAS 7.45             |
| Other banking arrangements, classified as cash equivalents  | 현금성자산으로 분류된 은행거래 약정                                 | X         | IAS 7.45             |
| Other cash and cash equivalents   | 기타현금및현금성자산  | X         | IAS 7.45             |
| Total current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners | 매각예정 또는 소유주에 대한 분배 예정으로 분류된 자산이나 처분자 산집단 이외의 유동자산합계 | X         | IAS 1.66             |
| Non-current assets or disposal groups classified as held for sale or as held for distribution to owners                     | 매각예정 또는 소유주에 대한 분배 예정으로 분류된 비유동자산이나 처분자산집단          | X         | IAS 1.54 j           |

| 영문 Label   | 한글 Label                              | Data Type | IFRS Reference                         |
|--|---------------------------------------|-----------|--|
| Non-current assets or disposal groups classified as held for sale                    | 매각예정으로 분류된 비유동자산<br>이나 처분자산집단         | X         | IFRS 5.38                              |
| Non-current assets or disposal groups classified as held for distribution to owners  | 소유주에 대한 분배예정으로 분류<br>된 비유동자산이나 처분자산집단 | X         | IFRS 5.38                              |
| Total current assets   | 유동자산합계                                | X         | IAS 1.66                               |
| Total assets   | 자산총계                                  | X         | IAS 1.55, IFRS<br>8.23, IFRS<br>8.28 c |
|  | 자본과 부채                                |           |  |
| Equity   | 자본                                    |           |  |
| Issued capital   | 자본금                                   | X         | IAS 1.54 r                             |
| Issued capital of common stock   | 보통주자본금                                | X         |  |
| Issued capital of preferred stock  | 우선주자본금                                | X         |  |
| Capital surplus  | 자본잉여금                                 | X         |  |
| Other Comprehensive income/loss<br>accumulated amount                                | 기타포괄손익누계액                             | X         |  |
| Share premium  | 주식발행초과금                               | X         | IAS 1.54 r                             |
| Treasury shares  | 자기주식                                  | (X)       | IAS 1.54 r,<br>IAS 32.34               |
| Other equity interest  | 기타지분                                  | X         | IAS 1.54 r                             |
| Retained earnings  | 이익잉여금                                 | X         | IAS 1.54 r                             |
| Other reserves   | 기타적립금                                 | X         | IAS 1.54 r                             |
| Legal Reserve  | 이익준비금                                 | X         |  |
| Voluntary Reserves   | 임의적립금                                 | X         |  |
| Revaluation surplus  | 재평가잉여금                                | X         | IAS 16.39, IAS<br>38.85                |
| Reserve of exchange differences on<br>translation                                    | 환산 관련 외환차이 적립금                        | X         | IAS 21.52 b                            |
| Reserve of cash flow hedges  | 현금흐름위험회피 적립금                          | X         | IAS 1.78 e                             |
| Reserve of hedges of net investment in<br>foreign operations                         | 해외사업장순투자위험회피 적립금                      | X         | IAS 1.78 e                             |
| Reserve of actuarial gains or losses on<br>defined benefit plans                     | 확정급여제도의 보험수리적 손익<br>적립금               | X         | IAS 19.93A                             |
| Reserve of gains and losses on<br>remeasuring available-for-sale financial<br>assets | 매도가능금융자산의 재측정손익 적<br>립금               | X         | IAS 1.78 e                             |
| Reserve of share-based payments  | 주식기준보상 적립금                            | X         | IAS 1.78 e                             |
| Equity attributable to owners of parent  | 지배기업의 소유주에게 귀속되는 지분                   | X         | IAS 1.54 r                             |

| 영문 Label  | 한글 Label                   | Data Type | IFRS Reference                    |
|---|----------------------------|-----------|-----------------------------------|
| Non-controlling interests   | 비지배지분                      | X         | IAS 1.54 q                        |
| Total equity  | 자본총계                       | X         | IAS 1.55, IAS 1.78 e, IFRS 1.24 a |
| Liabilities   | 부채                         |           |                                   |
| Non-current liabilities   | 비유동부채                      |           |                                   |
| Non-current provisions  | 비유동총당부채                    | X         | IAS 1.54 l                        |
| Non-current provisions for employee benefits                                  | 비유동종업원급여총당부채               | X         | IAS 1.78 d                        |
| Other long-term provisions  | 기타장기총당부채                   | X         | IAS 1.78 d, IAS 37.87             |
| Long-term warranty provision  | 장기제품보증총당부채                 | X         | IAS 37.87                         |
| Long-term restructuring provision   | 장기구조조정총당부채                 | X         | IAS 37.87                         |
| Long-term legal proceedings provision   | 장기법적소송총당부채                 | X         | IAS 37.87                         |
| Long-term onerous contracts provision   | 장기손실부담계약총당부채               | X         | IAS 37.87                         |
| Long-term provision for decommissioning, restoration and rehabilitation costs | 사후처리, 복구, 정화 비용을 위한 장기총당부채 | X         | IAS 37.87                         |
| Long-term miscellaneous other provisions                                      | 그 밖의 기타장기총당부채              | X         | IAS 37.87                         |
| Long-term trade and other non-current payables                                | 장기매입채무 및 기타비유동채무           | X         |                                   |
| Long-Term trade Payables, gross   | 장기매입채무                     | X         |                                   |
| Present value discounts, long-Term trade Payables                             | 현재가치할인차금                   | (X)       |                                   |
| Long-Term other Payables, gross   | 장기미지급금                     | X         |                                   |
| Present value discounts, long-Term other Payables                             | 현재가치할인차금                   | (X)       |                                   |
| Long-Term accrued Expenses, gross   | 장기미지급비용                    | X         |                                   |
| Present value discounts, long-Term accrued Expenses                           | 현재가치할인차금                   | (X)       |                                   |
| Long-Term guarantee Deposit Rent, gross                                       | 장기임대보증금                    | X         |                                   |
| Present value discounts, long-Term guarantee Deposit Rent                     | 현재가치할인차금                   | (X)       |                                   |
| Long-Term withholdings Banks  | 장기예수금                      | X         |                                   |
| Long-Term advances Customers  | 장기선수금                      | X         |                                   |

| 영문 Label   | 한글 Label                   | Data Type | IFRS Reference                        |
|--|----------------------------|-----------|---------------------------------------|
| Long-term borrowings, gross  | 장기차입금                      | X         |                                       |
| Present value discounts, long-term borrowings                                  | 현재가치할인차금                   | (X)       |                                       |
| Post-employment benefit obligations  | 퇴직급여채무                     | X         |                                       |
| Present value of defined benefit obligation                                    | 확정급여채무의현재가치                | X         |                                       |
| Fair value of plan assets  | 사외적립자산의공정가치                | (X)       |                                       |
| Non-current payables   | 비유동채무                      | X         | IAS 1.54 k                            |
| Deferred tax liabilities   | 이연법인세부채                    | X         | IAS 12.81 g (i), IAS 1.54 o, IAS 1.56 |
| Other non-current financial liabilities  | 기타비유동금융부채                  | X         | IAS 1.54 m                            |
| Other non-current non-financial liabilities                                    | 기타비유동비금융부채                 | X         | IAS 1.55                              |
| Total non-current liabilities  | 비유동부채합계                    | X         | IAS 1.69                              |
| Current liabilities  | 유동부채                       |           |                                       |
| Current provisions   | 유동총당부채                     | X         | IAS 1.54 l                            |
| Current provisions for employee benefits                                       | 유동종업원급여총당부채                | X         | IAS 1.78 d                            |
| Other short-term provisions  | 기타단기총당부채                   | X         | IAS 1.78 d, IAS 37.87                 |
| Short-term warranty provision  | 단기제품보증총당부채                 | X         | IAS 37.87                             |
| Short-term restructuring provision   | 단기구조조정총당부채                 | X         | IAS 37.87                             |
| Short-term legal proceedings provision   | 단기법적소송총당부채                 | X         | IAS 37.87                             |
| Short-term onerous contracts provision   | 단기손실부담계약총당부채               | X         | IAS 37.87                             |
| Short-term provision for decommissioning, restoration and rehabilitation costs | 사후처리, 복구, 정화 비용을 위한 단기총당부채 | X         | IAS 37.87                             |
| Short-term miscellaneous other provisions                                      | 그 밖의 기타단기총당부채              | X         | IAS 37.87                             |
| Trade and other current payables   | 매입채무 및 기타유동채무              | X         | IAS 1.54 k                            |
| Short-term trade Payables  | 단기매입채무                     | X         |                                       |
| Short-term other Payables  | 단기미지급금                     | X         |                                       |
| Present value discounts, short-term other Payables                             | 현재가치할인차금                   | (X)       |                                       |
| Short-term accrued Expenses  | 단기미지급비용                    | X         |                                       |
| Short-term guarantee Deposit Rent  | 단기임대보증금                    | X         |                                       |

| 영문 Label   | 한글 Label                             | Data Type | IFRS Reference  |
|--|--------------------------------------|-----------|---|
| Short-term withholdings  | 단기예수금                                | X         |   |
| Short-term advances Customers  | 단기선수금                                | X         |   |
| Short-term borrowings  | 단기차입금                                | X         |   |
| Current portion of long-term borrowings  | 유동성장기차입금                             | X         | IAS 1.54 m  |
| Payments of Income taxes payable   | 미지급법인세                               | X         |   |
| Current tax liabilities  | 당기법인세부채                              | X         | IAS 1.54 n  |
| Other current financial liabilities  | 기타유동금융부채                             | X         | IAS 1.54 m  |
| Other current non-financial liabilities  | 기타유동비금융부채                            | X         | IAS 1.55  |
| Total current liabilities other than liabilities included in disposal groups classified as held for sale | 매각예정으로 분류된 처분자산집단에 포함된 부채 이외의 유동부채합계 | X         | IAS 1.66  |
| Liabilities included in disposal groups classified as held for sale                                      | 매각예정으로 분류된 처분자산집단에 포함된 부채            | X         | IAS 1.54 p  |
| Total current liabilities  | 유동부채합계                               | X         | IAS 1.69  |
| Total liabilities  | 부채총계                                 | X         | IAS 1 – Structure and content, IFRS 8.23, IFRS 8.28 d |
| Total equity and liabilities   | 자본과부채총계                              | X         | IAS 1.55  |

▶ 재무상태표(유동성배열법) – 연결재무제표

| 영문 Label  | 한글 Label                       | Data Type | IFRS Reference          |
|---|--------------------------------|-----------|-------------------------|
| [D220000] Statement of financial position, order of liquidity – Consolidated financial statements | [D220000] 재무상태표, 유동성배열법-연결재무제표 |           |                         |
| Statement of financial position   | 재무상태표                          |           |                         |
| Assets  | 자산                             |           |                         |
| Property, plant and equipment   | 유형자산                           | X         | IAS 1.54 a, IAS 16.73 e |
| Land, gross   | 토지                             | X         | IAS 16.37 a             |
| Government grants, land   | 정부보조금                          | (X)       |                         |
| Accumulated Impairment loss, land   | 손상차손누계액                        | (X)       |                         |
| Buildings, gross  | 건물                             | X         | IAS 16.37 b             |
| Government grants, buildings  | 정부보조금                          | (X)       |                         |
| Accumulated depreciation, buildings   | 감가상각누계액                        | (X)       |                         |

| 영문 Label  | 한글 Label | Data Type | IFRS Reference |
|---|----------|-----------|----------------|
| Accumulated Impairment loss, buildings                                  | 손상차손누계액  | (X)       |                |
| Structure, gross  | 건축물      | X         |                |
| Government grants, structure  | 정부보조금    | (X)       |                |
| Accumulated depreciation, structure                                     | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, structure                                  | 손상차손누계액  | (X)       |                |
| Machinery, gross  | 기계장치     | X         | IAS 16.37 c    |
| Government grants, machinery  | 정부보조금    | (X)       |                |
| Accumulated depreciation, machinery                                     | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, machinery                                  | 손상차손누계액  | (X)       |                |
| Vehicles, gross   | 차량운반구    | X         | IAS 16.37      |
| Customer's donation, vehicles   | 정부보조금    | (X)       |                |
| Accumulated depreciation, vehicles                                      | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, vehicles                                   | 손상차손누계액  | (X)       |                |
| Fixtures and fittings, gross  | 집기       | X         | IAS 16.37 g    |
| Government grants, fixtures and fittings                                | 정부보조금    | (X)       |                |
| Accumulated depreciation, fixtures and fittings                         | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, fixtures and fittings                      | 손상차손누계액  | (X)       |                |
| Office equipment, gross   | 사무용품     | X         | IAS 16.37 h    |
| Government grants, office equipment                                     | 정부보조금    | (X)       |                |
| Accumulated depreciation, office equipment                              | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, office equipment                           | 손상차손누계액  | (X)       |                |
| Tangible exploration and evaluation assets, gross                       | 유형탐사평가자산 | X         | IFRS 6.25      |
| Government grants, tangible exploration and evaluation assets           | 정부보조금    | (X)       |                |
| Accumulated depreciation, tangible exploration and evaluation assets    | 감가상각누계액  | (X)       |                |
| Accumulated Impairment loss, tangible exploration and evaluation assets | 손상차손누계액  | (X)       |                |
| Construction in progress, gross   | 건설중인자산   | X         | IAS 16.37      |
| Government grants, construction in progress                             | 정부보조금    | (X)       |                |
| Accumulated depreciation, construction in progress                      | 감가상각누계액  | (X)       |                |



| 영문 Label  | 한글 Label                  | Data Type | IFRS Reference                                       |
|---|---------------------------|-----------|--|
| Accumulated Impairment loss, construction in progress   | 손상차손누계액                   | (X)       |  |
| Other property, plant and equipment, gross  | 기타유형자산                    | X         | IAS 16.37  |
| Government grants, other property, plant and equipment  | 정부보조금                     | (X)       |  |
| Accumulated depreciation, other property, plant and equipment                                 | 감가상각누계액                   | (X)       |  |
| Accumulated Impairment loss, other property, plant and equipment                              | 손상차손누계액                   | (X)       |  |
| Investment property   | 투자부동산                     | X         | IAS 1.54 b, IAS 40.76, IAS 40.79 c                   |
| Goodwill, gross   | 영업권                       | X         | IAS 1.54 c, IAS 36.134 a, IAS 36.135 a, IFRS 3.B67 d |
| Government grants, goodwill   | 정부보조금                     | (X)       |  |
| Intangible assets other than goodwill   | 영업권 이외의 무형자산              | X         | IAS 1.54 c, IAS 36.134 b, IAS 36.135 b, IAS 38.118 e |
| Brand names, gross  | 브랜드명                      | X         | IAS 38.119 a   |
| Government grants, brand names  | 정부보조금                     | (X)       |  |
| Intangible exploration and evaluation assets, gross   | 무형탐사평가자산                  | X         | IAS 38.119, IFRS 6.25                                |
| Government grants, intangible exploration and evaluation assets                               | 정부보조금                     | (X)       |  |
| Mastheads and publishing titles, gross  | 제호와 출판표제                  | X         | IAS 38.119 b   |
| Government grants, mastheads and publishing titles  | 정부보조금                     | (X)       |  |
| Computer software, gross  | 컴퓨터소프트웨어                  | X         | IAS 38.119 c   |
| Government grants, computer software  | 정부보조금                     | (X)       |  |
| Licences and franchises, gross  | 라이선스와 프랜차이즈               | X         | IAS 38.119 d   |
| Government grants, licences and franchises  | 정부보조금                     | (X)       |  |
| Copyrights, patents and other industrial property rights, service and operating rights, gross | 저작권, 특허권, 기타 산업재산권, 용역운영권 | X         | IAS 38.119 e   |

| 영문 Label  | 한글 Label                                  | Data Type | IFRS Reference                       |
|---|---|-----------|--------------------------------------|
| Government grants, copyrights, patents and other industrial property rights, service and operating rights | 정부보조금                                     | (X)       |                                      |
| Recipes, formulae, models, designs and prototypes, gross  | 조리법, 공식, 모형, 설계 및 시제품                     | X         | IAS 38.119 f                         |
| Government grants, recipes, formulae, models, designs and prototypes                                      | 정부보조금                                     | (X)       |                                      |
| Intangible assets under development, gross  | 개발 중인 무형자산                                | X         | IAS 38.119 g                         |
| Government grants, intangible assets under development  | 정부보조금                                     | (X)       |                                      |
| Other intangible assets, gross  | 기타무형자산                                    | X         | IAS 38.119                           |
| Government grants, other intangible assets  | 정부보조금                                     | (X)       |                                      |
| Other financial assets  | 기타금융자산                                    | X         | IAS 1.54 d                           |
| Available-for-sale financial assets   | 매도가능금융자산                                  | X         |                                      |
| Financial assets held to maturity   | 만기보유금융자산                                  | X         |                                      |
| Fair value financial asset  | 당기손익인식금융자산                                | X         |                                      |
| Loans and receivables, gross  | 대여금및수취채권                                  | X         |                                      |
| Present value discounts, loans and receivables  | 현재가치할인차금                                  | (X)       |                                      |
| Financial Instruments   | 금융상품                                      | X         |                                      |
| Other non-financial assets  | 기타비금융자산                                   | X         | IAS 1.55                             |
| Investments accounted for using equity method   | 지분법적용 투자지분                                | X         | IAS 1.54 e, IFRS 8.24 a, IFRS 8.28 e |
| Biological assets, gross  | 생물자산                                      | X         | IAS 1.54 f, IAS 41.50                |
| Government grants, biological assets  | 정부보조금                                     | (X)       |                                      |
| Accumulated Impairment loss, biological assets  | 손상차손누계액                                   | (X)       |                                      |
| Accumulated depreciation, biological assets   | 감가상각누계액                                   | (X)       |                                      |
| Non-current assets or disposal groups classified as held for sale or as held for distribution to owners   | 매각예정 또는 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단 | X         | IAS 1.54 j                           |
| Non-current assets or disposal groups classified as held for sale   | 매각예정으로 분류된 비유동자산이나 처분자산집단                 | X         | IFRS 5.38                            |

| 영문 Label  | 한글 Label                          | Data Type | IFRS Reference                           |
|---|-----------------------------------|-----------|--|
| Non-current assets or disposal groups classified as held for distribution to owners | 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단 | X         | IFRS 5.38                                |
| Inventories   | 재고자산                              | X         | IAS 1.54 g, IAS 2.36 b, IAS 2.6, IAS 2.9 |
| Raw materials, gross  | 원재료                               | X         | IAS 2.37                                 |
| Accumulated Impairment loss, raw materials  | 평가충당금                             | (X)       |  |
| Merchandise, gross  | 상품                                | X         | IAS 2.37                                 |
| Accumulated Impairment loss, merchandise  | 평가충당금                             | (X)       |  |
| Production supplies, gross  | 소모품                               | X         | IAS 2.37                                 |
| Accumulated Impairment loss, production supplies                                    | 평가충당금                             | (X)       |  |
| Work in progress, gross   | 재공품                               | X         | IAS 2.37                                 |
| Accumulated Impairment loss, work in progress                                       | 평가충당금                             | (X)       |  |
| Finished goods, gross   | 제품                                | X         | IAS 2.37                                 |
| Accumulated Impairment loss, finished goods   | 평가충당금                             | (X)       |  |
| Supplies, gross   | 저장품                               | X         |  |
| Accumulated Impairment loss, supplies   | 평가충당금                             | (X)       |  |
| Goods in transit, gross   | 미착품                               | X         |  |
| Accumulated Impairment loss, goods in transit                                       | 평가충당금                             | (X)       |  |
| Other inventories, gross  | 기타재고                              | X         | IAS 2.37                                 |
| Accumulated Impairment loss, other inventories                                      | 평가충당금                             | (X)       |  |
| Current tax assets  | 당기법인세자산                           | X         | IAS 1.54 n                               |
| Deferred tax assets   | 이연법인세자산                           | X         | IAS 12.81 g (i), IAS 1.54 o, IAS 1.56    |
| Trade and other receivables   | 매출채권 및 기타채권                       | X         | IAS 1.54 h, IAS 1.78 b                   |
| Trade Receivable, gross   | 매출채권                              | X         |  |
| Present value discounts, trade Receivable   | 현재가치할인차금                          | (X)       |  |

| 영문 Label   | 한글 Label            | Data Type | IFRS Reference                   |
|--|---------------------|-----------|----------------------------------|
| Allowance for doubtful account, trade Receivable           | 대손충당금               | (X)       |                                  |
| Other Receivables, gross                                   | 미수금                 | X         |                                  |
| Present value discounts, other Receivables                 | 현재가치할인차금            | (X)       |                                  |
| Allowance for doubtful account, other Receivables          | 대손충당금               | (X)       |                                  |
| Accrued Income, gross                                      | 미수수익                | X         |                                  |
| Allowance for doubtful account, accrued Income             | 대손충당금               | (X)       |                                  |
| Deposits Provided, gross                                   | 보증금                 | X         |                                  |
| Allowance for doubtful account, deposits Provided          | 대손충당금               | (X)       |                                  |
| Advance payments, gross                                    | 선급금                 | X         |                                  |
| Allowance for doubtful account, advance payments           | 대손충당금               | (X)       |                                  |
| Prepaid expenses, gross                                    | 선급비용                | X         |                                  |
| Cash and cash equivalents                                  | 현금및현금성자산            | X         | IAS 1.54 i, IAS 7.45             |
| Cash   | 현금                  | X         | IAS 7.45                         |
| Cash on hand   | 보유현금                | X         | IAS 7.45                         |
| Balances with banks  | 예금잔액                | X         | IAS 7.45                         |
| Other demand deposits                                      | 기타 요구불 예금           | X         | IAS 7.45                         |
| Cash equivalents   | 현금성자산               | X         | IAS 7.45                         |
| Short-term deposits, classified as cash equivalents        | 현금성자산으로 분류된 단기예금    | X         | IAS 7.45                         |
| Short-term investments, classified as cash equivalents     | 현금성자산으로 분류된 단기투자 자산 | X         | IAS 7.45                         |
| Bank overdrafts, classified as cash equivalents            | 현금성자산으로 분류된 당좌차월    | (X)       | IAS 7.45                         |
| Other banking arrangements, classified as cash equivalents | 현금성자산으로 분류된 은행거래 약정 | X         | IAS 7.45                         |
| Other cash and cash equivalents                            | 기타현금및현금성자산          | X         | IAS 7.45                         |
| Total assets   | 자산총계                | X         | IAS 1.55, IFRS 8.23, IFRS 8.28 c |
| Equity and liabilities                                     | 자본과 부채              |           |                                  |
| Equity   | 자본                  |           |                                  |
| Issued capital   | 자본금                 | X         | IAS 1.54 r                       |

| 영문 Label   | 한글 Label             | Data Type | IFRS Reference                    |
|--|----------------------|-----------|-----------------------------------|
| Issued capital of common stock   | 보통주자본금               | X         |                                   |
| Issued capital of preferred stock  | 우선주자본금               | X         |                                   |
| Capital surplus  | 자본잉여금                | X         |                                   |
| Other Comprehensive income/loss accumulated amount                             | 기타포괄손익누계액            | X         |                                   |
| Share premium  | 주식발행초과금              | X         | IAS 1.54 r                        |
| Treasury shares  | 자기주식                 | (X)       | IAS 1.54 r, IAS 32.34             |
| Other equity interest  | 기타지분                 | X         | IAS 1.54 r                        |
| Retained earnings  | 이익잉여금                | X         | IAS 1.54 r                        |
| Other reserves   | 기타적립금                | X         | IAS 1.54 r                        |
| Legal Reserve  | 이익준비금                | X         |                                   |
| Voluntary Reserves   | 임의적립금                | X         |                                   |
| Revaluation surplus  | 재평가잉여금               | X         | IAS 16.39, IAS 38.85              |
| Reserve of exchange differences on translation                                 | 환산 관련 외환차이 적립금       | X         | IAS 21.52 b                       |
| Reserve of cash flow hedges  | 현금흐름위험회피 적립금         | X         | IAS 1.78 e                        |
| Reserve of hedges of net investment in foreign operations                      | 해외사업장순투자위험회피 적립금     | X         | IAS 1.78 e                        |
| Reserve of actuarial gains or losses on defined benefit plans                  | 확정급여제도의 보험수리적 손익 적립금 | X         | IAS 19.93A                        |
| Reserve of gains and losses on remeasuring available-for-sale financial assets | 매도가능금융자산의 재측정손익 적립금  | X         | IAS 1.78 e                        |
| Reserve of share-based payments  | 주식기준보상 적립금           | X         | IAS 1.78 e                        |
| Equity attributable to owners of parent  | 지배기업의 소유주에게 귀속되는 지분  | X         | IAS 1.54 r                        |
| Non-controlling interests  | 비지배지분                | X         | IAS 1.54 q                        |
| Total equity   | 자본총계                 | X         | IAS 1.55, IAS 1.78 e, IFRS 1.24 a |
| Liabilities  | 부채                   |           |                                   |
| Trade and other payables   | 매입채무 및 기타채무          | X         |                                   |
| Trade Payables, gross  | 매입채무                 | X         |                                   |
| Present value discounts, trade Payables  | 현재가치할인차금             | (X)       |                                   |
| Other Payables, gross  | 미지급금                 | X         |                                   |
| Present value discounts, other Payables  | 현재가치할인차금             | (X)       |                                   |
| Accrued Expenses, gross  | 미지급비용                | X         |                                   |

| 영문 Label  | 한글 Label                  | Data Type | IFRS Reference  |
|---|---------------------------|-----------|---|
| Present value discounts, accrued Expenses                           | 현재가치할인차금                  | (X)       |   |
| Guarantee Deposit Rent, gross                                       | 임대보증금                     | X         |   |
| Present value discounts, guarantee Deposit Rent                     | 현재가치할인차금                  | (X)       |   |
| Withholdings Banks  | 예수금                       | X         |   |
| Advances Customers  | 선수금                       | X         |   |
| Provisions  | 총당부채                      | X         | IAS 1.54 l  |
| Provisions for employee benefits                                    | 종업원급여총당부채                 | X         | IAS 1.78 d, IAS 19.118                                |
| Other provisions  | 기타총당부채                    | X         | IAS 1.78 d, IAS 37.87                                 |
| Warranty provision  | 제품보증총당부채                  | X         | IAS 37.87   |
| Restructuring provision   | 구조조정총당부채                  | X         | IAS 37.87   |
| Legal proceedings provision   | 법적소송총당부채                  | X         | IAS 37.87   |
| Onerous contracts provision   | 손실부담계약총당부채                | X         | IAS 37.87   |
| Provision for decommissioning, restoration and rehabilitation costs | 사후처리, 복구, 정화 비용을 위한 총당부채  | X         | IAS 37.87   |
| Miscellaneous other provisions                                      | 그 밖의 기타총당부채               | X         | IAS 37.87   |
| Borrowings  | 차입금                       | X         | IAS 1.54 m  |
| Payments of Income taxes payable                                    | 미지급법인세                    | X         |   |
| post-employment benefit obligations                                 | 퇴직급여채무                    | X         |   |
| Present value of defined benefit obligation                         | 확정급여채무의현재가치               | X         |   |
| Fair value of plan assets   | 사외적립자산의공정가치               | (X)       |   |
| Other financial liabilities   | 기타금융부채                    | X         | IAS 1.54 m  |
| Other non-financial liabilities                                     | 기타비금융부채                   | X         | IAS 1.55  |
| Current tax liabilities   | 당기법인세부채                   | X         | IAS 1.54 n  |
| Deferred tax liabilities  | 이연법인세부채                   | X         | IAS 12.81 g (i), IAS 1.54 o, IAS 1.56                 |
| Liabilities included in disposal groups classified as held for sale | 매각예정으로 분류된 처분자산집단에 포함된 부채 | X         | IAS 1.54 p  |
| Total liabilities   | 부채총계                      | X         | IAS 1 - Structure and content, IFRS 8.23, IFRS 8.28 d |
| Total equity and liabilities  | 자본과부채총계                   | X         | IAS 1.55  |

▶ 손익계산서(기능별 분류) - 연결재무제표

| 영문 Label   | 한글 Label                         | Data Type | IFRS Reference   |
|--|----------------------------------|-----------|--|
| [D310000] Income statement, by function of expense - Consolidated financial statements | [D310000] 손익계산서, 기능별 분류 - 연결재무제표 |           |  |
| Income statement   | 손익계산서                            |           |  |
| Profit (loss)  | 당기순이익(손실)                        |           |  |
| Revenue(Sales)   | 수익(매출액)                          |           |  |
| Revenue(Sales) from sale of goods  | 재화의 판매로 인한 수익(매출액)               | X         | IAS 18.35 b (i)  |
| Revenue(Sales) from rendering of services  | 용역의 제공으로 인한 수익(매출액)              | X         | IAS 18.35 b (ii)   |
| Revenue(Sales) from construction contracts   | 건설계약으로 인한 수익(매출액)                | X         | IAS 11.39 a, IAS 18.35 b, IFRIC 15.20 b                    |
| Revenue(Sales) from royalties  | 로열티수익(매출액)                       | X         | IAS 18.35 b (iv)   |
| Revenue(Sales) from interest   | 이자수익(매출액)                        | X         | IAS 18.35 b (iii), IFRS 8.23 c, IFRS 8.28 e                |
| Revenue(Sales) from dividends  | 배당수익(매출액)                        | X         | IAS 18.35 b (v)  |
| Other Revenue(Sales)   | 기타수익(매출액)                        | X         | IAS 18.35 b  |
| Total Revenue(Sales)   | 수익(매출액) 합계                       | X         | IAS 1.102, IAS 1.103, IAS 1.82 a, IAS 18.35 b, IFRS 8.28 a |
| Cost of sales  | 매출원가                             |           |  |
| Cost of sales from sale of goods   | 재화의 판매로 인한 수익(매출액)에 대한 매출원가      | (X)       |  |
| Cost of sales from rendering of services   | 용역의 제공으로 인한 수익(매출액)에 대한 매출원가     | (X)       |  |
| Cost of sales from construction contracts  | 건설계약으로 인한 수익(매출액)에 대한 매출원가       | (X)       |  |
| Cost of sales from royalties   | 로열티수익(매출액)에 대한 매출원가              | (X)       |  |
| Cost of sales from interest  | 이자수익(매출액)에 대한 매출원가               | (X)       |  |
| Cost of sales from dividends   | 배당수익(매출액)에 대한 매출원가               | (X)       |  |
| Other cost of sales  | 기타수익(매출액)에 대한 매출원가               | (X)       |  |

| 영문 Label   | 한글 Label                       | Data Type | IFRS Reference  |
|--|--------------------------------|-----------|---|
| Total cost of sales  | 매출원가 합계                        | (X)       | IAS 1.103, IAS 1.99   |
| Gross profit   | 매출총이익                          | X         | IAS 1.103, IAS 1.99   |
| Gains arising from derecognition of financial assets measured at amortised cost  | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 이익 | X         | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Losses arising from derecognition of financial assets measured at amortised cost | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 손실 | (X)       | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Other income   | 기타수익                           |           |   |
| Reversals of inventories   | 재고자산감액환입                       | X         | IAS 1.98 a  |
| Reversals of property, plant and equipment                                       | 유형자산감액환입                       | X         | IAS 1.98 a  |
| Reversal of provisions for cost of restructuring                                 | 구조조정 총당부채의 환입                  | X         | IAS 1.98 b  |
| Gains on disposals of property, plant and equipment                              | 유형자산처분이익                       | X         | IAS 1.97  |
| Other reversals of provisions  | 기타총당부채의 환입                     | X         | IAS 1.98 g  |
| Gains from government grants   | 정부보조금으로 인한 이익                  | X         | IAS 20.20   |
| Reversal Allowance Doubtful Accounts   | 대손충당금환입                        | X         |   |
| Total other income   | 기타수익의 합계                       | X         | IAS 1.102, IAS 1.103, IAS 26.35 b (iv)                            |
| Selling general administrative expenses  | 판매비와관리비                        |           |   |
| Salaries wages   | 급여                             | (X)       |   |
| Provision for severance indemnities  | 퇴직급여                           | (X)       |   |
| Employee benefits  | 복리후생비                          | (X)       |   |
| Insurance premiums   | 보험료                            | (X)       |   |
| Depreciation expense   | 감가상각비                          | (X)       |   |
| Amortisation expense   | 무형자산상각비                        | (X)       |   |
| Commissions  | 지급수수료                          | (X)       |   |
| Advertising expenses   | 광고선전비                          | (X)       |   |
| Training Expenses  | 교육훈련비                          | (X)       |   |



| 영문 Label   | 한글 Label                           | Data Type | IFRS Reference                        |
|--|------------------------------------|-----------|---------------------------------------|
| Vehicle maintenance expenses   | 차량유지비                              | (X)       |                                       |
| Publication expenses   | 도서인쇄비                              | (X)       |                                       |
| Entertainment expenses   | 접대비                                | (X)       |                                       |
| Rental expenses  | 임차료                                | (X)       |                                       |
| Communication expenses   | 통신비                                | (X)       |                                       |
| Freight expenses   | 운반비                                | (X)       |                                       |
| Taxes dues   | 세금과공과                              | (X)       |                                       |
| Supply expenses  | 소모품비                               | (X)       |                                       |
| Utility expenses   | 수도광열비                              | (X)       |                                       |
| Repair expenses  | 수선비                                | (X)       |                                       |
| Ordinary development expense   | 경상개발비                              | (X)       |                                       |
| Travel expenses  | 여비교통비                              | (X)       |                                       |
| Total selling general administrative expenses  | 판매비와관리비 합계                         | (X)       |                                       |
| Distribution costs   | 물류원가                               | (X)       | IAS 1.103, IAS 1.99                   |
| Administrative expenses  | 관리비                                | (X)       | IAS 1.103, IAS 1.99, IAS 26.35 b (vi) |
| Other expense  | 기타비용                               |           |                                       |
| Write-downs of inventories   | 재고자산감액                             | (X)       | IAS 1.98 a                            |
| Write-downs of property, plant and equipment   | 유형자산감액                             | (X)       | IAS 1.98 a                            |
| Expense of restructuring activities  | 구조조정 활동의 비용                        | (X)       | IAS 1.98 b                            |
| Losses on disposals of property, plant and equipment   | 유형자산처분손실                           | (X)       | IAS 1.97                              |
| Losses from government grants  | 정부보조금으로 인한 손실                      | (X)       | IAS 20.20                             |
| Total other expense  | 기타비용의 합계                           | (X)       | IAS 1.103, IAS 1.99                   |
| Difference between carrying amount of non-cash assets distributed and carrying amount of dividends payable | 분배할 비현금자산의 장부금액과 미 지급배당금의 장부금액의 차이 | (X)       | IFRIC 17.15                           |
| Gains (losses) on net monetary position  | 순화폐성자산에 대한 이익(손실)                  | X         | IAS 29.9                              |
| Operating Income(Loss)   | 영업이익(손실)                           | X         |                                       |
| Other gains (losses)   | 기타이익(손실)                           |           |                                       |
| Gains (losses) on disposals of investments   | 투자자산처분이익(손실)                       | X         | IAS 1.98 d                            |
| Gains (losses) on disposals of other non-current assets  | 기타비유동자산처분이익(손실)                    | X         | IAS 1.97                              |

| 영문 Label  | 한글 Label   | Data Type | IFRS Reference   |
|---|--|-----------|--|
| Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid                            | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 이익(손실)           | X         | Effective 2010-07-01 IFRIC 19.11                                 |
| Gains (losses) on litigation settlements  | 소송사건의 이익(비용)   | X         | IAS 1.98 f   |
| Gain on foreign exchange translations   | 외화환산이익   | X         |  |
| Gains Foreign Currency Transactions   | 외환차익   | X         |  |
| Miscellaneous income  | 잡이익  | X         |  |
| Donations   | 기부금  | (X)       |  |
| Loss on foreign exchange translations   | 외화환산손실   | (X)       |  |
| Losses Foreign Currency Transactions  | 외환차손   | (X)       |  |
| Loss on disposition of receivables  | 매출채권처분손실   | (X)       |  |
| Miscellaneous Losses  | 잡손실  | (X)       |  |
| Total other gains (losses)  | 기타이익(손실) 합계  | X         | IAS 1.102, IAS 1.103   |
| Finance income  | 금융수익   |           |  |
| Interest income   | 이자수익   | X         |  |
| Dividend Income   | 배당금수익  | X         |  |
| Total finance income  | 금융수익 합계  | X         | IFRS 7.IG13  |
| Finance costs   | 금융원가   |           |  |
| Interest expenses   | 이자비용   | (X)       |  |
| Total finance costs   | 금융원가 합계  | (X)       | IAS 1.82 b   |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인트벤처의 당기순손익에 대한 지분                  | X         | IAS 1.82 c   |
| Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value | 공정가치로 측정된 재분류된 금융자산의 전기 장부금액과 공정가치의 차이로부터 발생한 이익(손실) | X         | Effective 2013-01-01 IAS 1.82 ca                                 |
| Profit (loss) before tax  | 법인세비용차감전순이익(손실)                                      | X         | IAS 1.102, IAS 1.103   |
| Income tax expense  | 법인세비용  | (X)       | IAS 1.82 d   |
| Profit (loss) from continuing operations  | 계속영업이익(손실)   | X         | IAS 1.82 f   |
| Profit (loss) from discontinued operations  | 중단영업이익(손실)   | X         | IAS 1.82 e, IFRS 5.33 a  |
| Profit (loss)   | 당기순이익(손실)  | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |

| 영문 Label   | 한글 Label                   | Data Type | IFRS Reference  |
|--|----------------------------|-----------|-----------------|
| Profit (loss), attributable to                                 | 당기순이익(손실)의 귀속              |           |                 |
| Profit (loss), attributable to owners of parent                | 지배기업의 소유주에게 귀속되는 당기순이익(손실) | X         | IAS 1.83 a (ii) |
| Profit (loss), attributable to non-controlling interests       | 비지배자분에 귀속되는 당기순이익(손실)      | X         | IAS 1.83 a (i)  |
| Earnings per share   | 주당이익                       |           |                 |
| Basic earnings per share                                       | 기본주당이익                     |           |                 |
| Basic earnings (loss) per share from continuing operations     | 계속영업기본주당이익(손실)             | X.XX      | IAS 33.66       |
| Basic earnings (loss) per share from discontinued operations   | 중단영업기본주당이익(손실)             | X.XX      | IAS 33.68       |
| Basic earnings (loss) per share                                | 기본주당이익(손실)                 | X.XX      | IAS 33.66       |
| Diluted earnings per share                                     | 희석주당순이익                    |           |                 |
| Diluted earnings (loss) per share from continuing operations   | 계속영업희석주당이익(손실)             | X.XX      | IAS 33.66       |
| Diluted earnings (loss) per share from discontinued operations | 중단영업희석주당이익(손실)             | X.XX      | IAS 33.68       |
| Diluted earnings (loss) per share                              | 희석주당이익(손실)                 | X.XX      | IAS 33.66       |

▶ 손익계산서(성격별 분류) - 연결재무제표

| 영문 Label   | 한글 Label                         | Data Type | IFRS Reference  |
|--|----------------------------------|-----------|---|
| [D320000] Income statement, by nature of expense - Consolidated financial statements | [D320000] 손익계산서, 성격별 분류 - 연결재무제표 |           |   |
| Income statement   | 손익계산서                            |           |   |
| Profit (loss)  | 당기순이익(손실)                        |           |   |
| Sales(Revenue)   | 매출액(수익)                          | X         | IAS 1.102, IAS 1.103, IAS 1.82 a, IAS 18.35 b, IFRS 8.28 a        |
| Gains arising from derecognition of financial assets measured at amortised cost      | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 이익   | X         | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |

| 영문 Label   | 한글 Label                       | Data Type | IFRS Reference  |
|--|--------------------------------|-----------|---|
| Losses arising from derecognition of financial assets measured at amortised cost | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 손실 | (X)       | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Other income   | 기타수익                           |           |   |
| Reversals of inventories   | 재고자산감액환입                       | X         | IAS 1.98 a  |
| Reversals of property, plant and equipment                                       | 유형자산감액환입                       | X         | IAS 1.98 a  |
| Reversal of provisions for cost of restructuring                                 | 구조조정 총당부채의 환입                  | X         | IAS 1.98 b  |
| Gains on disposals of property, plant and equipment                              | 유형자산처분이익                       | X         | IAS 1.97  |
| Other reversals of provisions  | 기타총당부채의 환입                     | X         | IAS 1.98 g  |
| Gains from government grants   | 정부보조금으로 인한 이익                  | X         | IAS 20.20   |
| Reversal Allowance Doubtful Accounts   | 대손충당금환입                        | X         |   |
| Total other income   | 기타수익의 합계                       | X         | IAS 1.102, IAS 1.103, IAS 26.35 b (iv)                            |
| Changes in inventories of finished goods and work in progress                    | 제품과 재공품의 변동                    | (X)       | IAS 1.102, IAS 1.99   |
| Other work performed by entity and capitalised                                   | 기업이 수행한 용역으로서 자본화되어 있는 부분      | X         | IAS 1.102, IAS 1.99   |
| Raw materials and consumables used   | 원재료와 소모품의 사용액                  | (X)       | IAS 1.102, IAS 1.99   |
| Employee benefits expense  | 종업원급여비용                        |           |   |
| Wages and salaries   | 임금                             | (X)       | IAS 19.8  |
| Social security contributions  | 사회보장분담금                        | (X)       | IAS 19.8  |
| Other short-term employee benefits   | 기타단기종업원급여                      | (X)       | IAS 19.8  |
| Post-employment benefit expense, defined contribution plans                      | 퇴직급여비용, 확정기여제도                 | (X)       | IAS 19.46   |
| Post-employment benefit expense, defined benefit plans                           | 퇴직급여비용, 확정급여제도                 | (X)       | IAS 19.120A g   |
| Termination benefits expense   | 해고급여비용                         | (X)       | IAS 19.142  |
| Share-based payment transactions   | 주식기준보상거래                       | (X)       | IFRS 2.51 a   |
| Other long-term benefits   | 기타장기급여                         | (X)       | IAS 19.131  |
| Other employee expense   | 기타종업원비용                        | (X)       | IAS 19.4  |
| Total employee benefits expense  | 종업원급여비용 합계                     | (X)       | IAS 1.102, IAS 1.99   |

| 영문 Label   | 한글 Label                                   | Data Type | IFRS Reference                                |
|--|--|-----------|---|
| Depreciation and amortisation expense  | 감가상각비와 상각비                                 | (X)       | IAS 1.102, IAS 1.99, IFRS 8.23 e, IFRS 8.28 e |
| Reversal of impairment loss (impairment loss) recognised in profit or loss   | 당기손익으로 인식된 손상차손(환입)                        | (X)       | IAS 1.102, IAS 1.99                           |
| Other expense  | 기타비용                                       |           |   |
| Write-downs of inventories   | 재고자산감액                                     | (X)       | IAS 1.98 a                                    |
| Write-downs of property, plant and equipment   | 유형자산감액                                     | (X)       | IAS 1.98 a                                    |
| Expense of restructuring activities  | 구조조정 활동의 비용                                | (X)       | IAS 1.98 b                                    |
| Losses on disposals of property, plant and equipment   | 유형자산처분손실                                   | (X)       | IAS 1.97                                      |
| Losses from government grants  | 정부보조금으로 인한 손실                              | (X)       | IAS 20.20                                     |
| Total other expense  | 기타비용의 합계                                   | (X)       | IAS 1.103, IAS 1.99                           |
| Difference between carrying amount of non-cash assets distributed and carrying amount of dividends payable             | 분배할 비현금자산의 장부금액과 미지급배당금의 장부금액의 차이          | (X)       | IFRIC 17.15                                   |
| Gains (losses) on net monetary position  | 순화폐성자산에 대한 이익(손실)                          | X         | IAS 29.9                                      |
| Operating Income(Loss)   | 영업이익(손실)                                   | X         |   |
| Other gains (losses)   | 기타이익(손실)                                   |           |   |
| Gains (losses) on disposals of investments   | 투자자산처분이익(손실)                               | X         | IAS 1.98 d                                    |
| Gains (losses) on disposals of other non-current assets  | 기타비유동자산처분이익(손실)                            | X         | IAS 1.97                                      |
| Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 이익(손실) | X         | Effective 2010-07-01 IFRIC 19.11              |
| Gains (losses) on litigation settlements   | 소송사건의 이익(비용)                               | X         | IAS 1.98 f                                    |
| Gain on foreign exchange translations  | 외화환산이익                                     | X         |   |
| Gains Foreign Currency Transactions  | 외환차익                                       | X         |   |
| Miscellaneous Income   | 잡이익  | X         |   |
| Donations  | 기부금  | (X)       |   |
| Loss on foreign exchange translations  | 외화환산손실                                     | (X)       |   |
| Losses Foreign Currency Transactions   | 외환차손                                       | (X)       |   |
| Loss on disposition of receivables   | 매출채권처분손실                                   | (X)       |   |
| Miscellaneous Losses   | 잡손실  | (X)       |   |

| 영문 Label  | 한글 Label   | Data Type | IFRS Reference   |
|---|--|-----------|--|
| Total other gains (losses)  | 기타이익(손실) 합계  | X         | IAS 1.102, IAS 1.103   |
| Finance income  | 금융수익   |           |  |
| Interest income   | 이자수익   | X         |  |
| Dividend Income   | 배당금수익  | X         |  |
| Total finance income  | 금융수익 합계  | X         | IFRS 7.IG13  |
| Finance costs   | 금융원가   |           |  |
| Interest expenses   | 이자비용   | (X)       |  |
| Total finance costs   | 금융원가 합계  | (X)       | IAS 1.82 b   |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인트벤처의 당기순손익에 대한 지분                  | X         | IAS 1.82 c   |
| Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value | 공정가치로 측정된 재분류된 금융자산의 전기 장부금액과 공정가치의 차이로부터 발생한 이익(손실) | X         | Effective 2013-01-01 IAS 1.82 ca                                 |
| Profit (loss) before tax  | 법인세비용차감전순이익(손실)                                      | X         | IAS 1.102, IAS 1.103   |
| Income tax expense  | 법인세비용  | (X)       | IAS 1.82 d   |
| Profit (loss) from continuing operations  | 계속영업이익(손실)   | X         | IAS 1.82 f   |
| Profit (loss) from discontinued operations  | 중단영업이익(손실)   | X         | IAS 1.82 e, IFRS 5.33 a  |
| Profit (loss)   | 당기순이익(손실)  | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |
| Profit (loss), attributable to  | 당기순이익(손실)의 귀속  |           |  |
| Profit (loss), attributable to owners of parent   | 지배기업의 소유주에게 귀속되는 당기순이익(손실)                           | X         | IAS 1.83 a (ii)  |
| Profit (loss), attributable to non-controlling interests  | 비지배지분에 귀속되는 당기순이익(손실)                                | X         | IAS 1.83 a (i)   |
| Earnings per share  | 주당이익   |           |  |
| Basic earnings per share  | 기본주당이익   |           |  |
| Basic earnings (loss) per share from continuing operations  | 계속영업기본주당이익(손실)                                       | X.XX      | IAS 33.66  |
| Basic earnings (loss) per share from discontinued operations  | 중단영업기본주당이익(손실)                                       | X.XX      | IAS 33.68  |
| Basic earnings (loss) per share   | 기본주당이익(손실)   | X.XX      | IAS 33.66  |
| Diluted earnings per share  | 희석주당순이익  |           |  |

| 영문 Label   | 한글 Label       | Data Type | IFRS Reference |
|--|----------------|-----------|----------------|
| Diluted earnings (loss) per share from continuing operations   | 계속영업회석주당이익(손실) | X.XX      | IAS 33.66      |
| Diluted earnings (loss) per share from discontinued operations | 중단영업회석주당이익(손실) | X.XX      | IAS 33.68      |
| Diluted earnings (loss) per share                              | 회석주당이익(손실)     | X.XX      | IAS 33.66      |

▶ 포괄손익계산서 - 연결재무제표

| 영문 Label  | 한글 Label                   | Data Type | IFRS Reference   |
|---|----------------------------|-----------|--|
| [D410000] Statement of comprehensive income - Consolidated financial statements | [D410000] 포괄손익계산서 - 연결재무제표 |           |  |
| Statement of comprehensive income   | 포괄손익계산서                    |           |  |
| Profit (loss)   | 당기순이익(손실)                  | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |
| Other comprehensive income  | 기타포괄손익                     |           |  |
| Components of other comprehensive income, net of tax                            | 법인세비용차감후기타포괄손익의 구성요소       | X         |  |
| Exchange differences on translation   | 외화환산외환차이                   | X         |  |
| Gains (losses) on exchange differences on translation, net of tax               | 외화환산외환차이의 세후차익(차손)         | (X)       | IAS 1.91 a   |
| Reclassification adjustments on exchange differences on translation, net of tax | 외화환산외환차이의 세후재분류조정          | (X)       | IAS 1.92   |
| Other comprehensive income, net of tax, exchange differences on translation     | 외화환산외환차이의 세후기타포괄손익         | X         | IAS 1.82 g, IAS 1.91 a   |
| Available-for-sale financial assets   | 매도가능금융자산                   |           |  |
| Gains (losses) on remeasuring available-for-sale financial assets, net of tax   | 매도가능금융자산의 세후재측정이익(손실)      | X         | IAS 1.91 a, IFRS 7.20 a (ii)                                     |
| Reclassification adjustments on available-for-sale financial assets, net of tax | 매도가능금융자산의 세후재분류조정          | (X)       | IAS 1.92, IFRS 7.20 a (ii)                                       |

| 영문 Label   | 한글 Label   | Data Type | IFRS Reference                        |
|--|--|-----------|---------------------------------------|
| Other comprehensive income, net of tax, available-for-sale financial assets  | 매도가능금융자산의 세후기타포괄손익   | X         | IAS 1.82 g, IAS 1.91 a                |
| Cash flow hedges   | 현금흐름위험회피   |           |                                       |
| Gains (losses) on cash flow hedges, net of tax   | 현금흐름위험회피의 세후차익(차손)   | X         | IAS 1.91 a, IFRS 7.23 c               |
| Reclassification adjustments on cash flow hedges, net of tax   | 현금흐름위험회피의 세후재분류조정  | (X)       | IAS 1.92, IFRS 7.23 d                 |
| Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction | 비금융자산(부채)를 취득하거나 부담하는 거래가 발생가능성이 매우 높은 위험회피대상예상거래에서 재분류조정으로 자본에서 장부금액으로 재분류되는 금액 | (X)       | IAS 1.95, IFRS 7.23 e                 |
| Other comprehensive income, net of tax, cash flow hedges   | 현금흐름위험회피의 세후기타포괄손익   | X         | IAS 1.82 g, IAS 1.91 a                |
| Hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피   |           |                                       |
| Gains (losses) on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후이익(손실)   | X         | IAS 1.91 a                            |
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후재분류조정  | (X)       | IAS 1.92                              |
| Other comprehensive income, net of tax, hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피의 세후기타포괄손익   | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  | 지분상품에 대한 투자자산의 세후기타포괄손익  | X         | Effective 2013-01-01 IAS 1.7 d        |
| Other comprehensive income, net of tax, gains (losses) on revaluation  | 자산재평가차익(차손)의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans  | 확정급여제도의 보험수리적손익의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 19.120A h, IAS 1.91 a |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인트벤처의 기타포괄손익에 대한 지분   | X         | IAS 1.82 h, IAS 1.91 a                |
| Income (expense) recognised in other comprehensive income relating to non-current assets or disposal group classified as held for sale   | 매각예정으로 분류된 비유동자산이나 처분자산집단과 관련한 기타포괄손익으로 인식된 수익(비용)                               | X         | IFRS 5.38                             |



| 영문 Label  | 한글 Label                  | Data Type | IFRS Reference                       |
|---|---------------------------|-----------|--------------------------------------|
| Other comprehensive income                                      | 기타포괄손익                    | X         | IAS 1.106 d (ii), IAS 1.91 a         |
| Total comprehensive income                                      | 총포괄손익                     | X         | IAS 1.106 a, IAS 1.82 i, IFRS 1.24 b |
| Comprehensive income attributable to                            | 포괄손익의 귀속                  |           |                                      |
| Comprehensive income, attributable to owners of parent          | 포괄손익, 지배기업의 소유주에게 귀속되는 지분 | X         | IAS 1.106 a, IAS 1.83 b (ii)         |
| Comprehensive income, attributable to non-controlling interests | 포괄손익, 비지배지분               | X         | IAS 1.106 a, IAS 1.83 b (i)          |

▶ 단일포괄손익계산서(기능별 분류) - 연결재무제표

| 영문 Label  | 한글 Label                           | Data Type | IFRS Reference                              |
|---|------------------------------------|-----------|---|
| [D431410] Statement of comprehensive income, by function of expense - Consolidated financial statements | [D431410] 포괄손익계산서, 기능별 분류 - 연결재무제표 |           |   |
| Statement of comprehensive income   | 포괄손익계산서                            |           |   |
| Profit (loss)   | 당기순이익(손실)                          |           |   |
| Revenue(Sales)  | 수익(매출액)                            |           |   |
| Revenue(Sales) from sale of goods   | 재화의 판매로 인한 수익(매출액)                 | X         | IAS 18.35 b (i)                             |
| Revenue(Sales) from rendering of services   | 용역의 제공으로 인한 수익(매출액)                | X         | IAS 18.35 b (ii)                            |
| Revenue(Sales) from construction contracts  | 건설계약으로 인한 수익(매출액)                  | X         | IAS 11.39 a, IAS 18.35 b, IFRIC 15.20 b     |
| Revenue(Sales) from royalties   | 로열티수익(매출액)                         | X         | IAS 18.35 b (iv)                            |
| Revenue(Sales) from interest  | 이자수익(매출액)                          | X         | IAS 18.35 b (iii), IFRS 8.23 c, IFRS 8.28 e |
| Revenue(Sales) from dividends   | 배당수익(매출액)                          | X         | IAS 18.35 b (v)                             |
| Other Revenue(Sales)  | 기타수익(매출액)                          | X         | IAS 18.35 b                                 |

| 영문 Label   | 한글 Label                       | Data Type | IFRS Reference  |
|--|--------------------------------|-----------|---|
| Total Revenue(Sales)   | 수익(매출액) 합계                     | X         | IAS 1.102, IAS 1.103, IAS 1.82 a, IAS 18.35 b, IFRS 8.28 a        |
| Cost of sales  | 매출원가                           |           |   |
| Cost of sales from sale of goods   | 재화의 판매로 인한 수익(매출액)에 대한 매출원가    | (X)       |   |
| Cost of sales from rendering of services   | 용역의 제공으로 인한 수익(매출액)에 대한 매출원가   | (X)       |   |
| Cost of sales from construction contracts  | 건설계약으로 인한 수익(매출액)에 대한 매출원가     | (X)       |   |
| Cost of sales from royalties   | 로열티수익(매출액)에 대한 매출원가            | (X)       |   |
| Cost of sales from interest  | 이자수익(매출액)에 대한 매출원가             | (X)       |   |
| Cost of sales from dividends   | 배당수익(매출액)에 대한 매출원가             | (X)       |   |
| Other cost of sales  | 기타수익(매출액)에 대한 매출원가             | (X)       |   |
| Total cost of sales  | 매출원가 합계                        | (X)       | IAS 1.103, IAS 1.99   |
| Gross profit   | 매출총이익                          | X         | IAS 1.103   |
| Gains arising from derecognition of financial assets measured at amortised cost  | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 이익 | X         | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Losses arising from derecognition of financial assets measured at amortised cost | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 손실 | (X)       | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Other income   | 기타수익                           |           |   |
| Reversals of inventories   | 재고자산감액환입                       | X         | IAS 1.98 a  |
| Reversals of property, plant and equipment                                       | 유형자산감액환입                       | X         | IAS 1.98 a  |
| Reversal of provisions for cost of restructuring                                 | 구조조정 총당부채의 환입                  | X         | IAS 1.98 b  |
| Gains on disposals of property, plant and equipment                              | 유형자산처분이익                       | X         | IAS 1.97  |
| Other reversals of provisions  | 기타총당부채의 환입                     | X         | IAS 1.98 g  |

| 영문 Label                                      | 한글 Label      | Data Type | IFRS Reference                         |
|---|---------------|-----------|--|
| Gains from government grants                  | 정부보조금으로 인한 이익 | X         | IAS 20.20                              |
| Reversal Allowance Doubtful Accounts          | 대손충당금환입       | X         |  |
| Total other income                            | 기타수익의 합계      | X         | IAS 1.102, IAS 1.103, IAS 26.35 b (iv) |
| Selling general administrative expenses       | 판매비와관리비       |           |  |
| Salaries wages                                | 급여            | (X)       |  |
| Provision for severance indemnities           | 퇴직급여          | (X)       |  |
| Employee benefits                             | 복리후생비         | (X)       |  |
| Insurance premiums                            | 보험료           | (X)       |  |
| Depreciation expense                          | 감가상각비         | (X)       |  |
| Amortisation expense                          | 무형자산상각비       | (X)       |  |
| Commissions                                   | 지급수수료         | (X)       |  |
| Advertising expenses                          | 광고선전비         | (X)       |  |
| Training Expenses                             | 교육훈련비         | (X)       |  |
| Vehicle maintenance expenses                  | 차량유지비         | (X)       |  |
| Publication expenses                          | 도서인쇄비         | (X)       |  |
| Entertainment expenses                        | 접대비           | (X)       |  |
| Rental expenses                               | 임차료           | (X)       |  |
| Communication expenses                        | 통신비           | (X)       |  |
| Freight expenses                              | 운반비           | (X)       |  |
| Taxes dues                                    | 세금과공과         | (X)       |  |
| Supply expenses                               | 소모품비          | (X)       |  |
| Utility expenses                              | 수도광열비         | (X)       |  |
| Repair expenses                               | 수선비           | (X)       |  |
| Ordinary development expense                  | 경상개발비         | (X)       |  |
| Travel expenses                               | 여비교통비         | (X)       |  |
| Total selling general administrative expenses | 판매비와관리비 합계    | (X)       |  |
| Distribution costs                            | 물류원가          | (X)       | IAS 1.103, IAS 1.99                    |
| Administrative expenses                       | 관리비           | (X)       | IAS 1.103, IAS 1.99, IAS 26.35 b (vi)  |
| Other expense                                 | 기타비용          |           |  |
| Write-downs of inventories                    | 재고자산감액        | (X)       | IAS 1.98 a                             |
| Write-downs of property, plant and equipment  | 유형자산감액        | (X)       | IAS 1.98 a                             |

| 영문 Label   | 한글 Label                                   | Data Type | IFRS Reference                   |
|--|--|-----------|----------------------------------|
| Expense of restructuring activities  | 구조조정 활동의 비용                                | (X)       | IAS 1.98 b                       |
| Losses on disposals of property, plant and equipment   | 유형자산처분손실                                   | (X)       | IAS 1.97                         |
| Losses from government grants  | 정부보조금으로 인한 손실                              | (X)       | IAS 20.20                        |
| Total other expense  | 기타비용의 합계                                   | (X)       | IAS 1.103, IAS 1.99              |
| Difference between carrying amount of non-cash assets distributed and carrying amount of dividends payable             | 분배할 비현금자산의 장부금액과 미지급배당금의 장부금액의 차이          | (X)       | IFRIC 17.15                      |
| Gains (losses) on net monetary position  | 순화폐성자산에 대한 이익(손실)                          | X         | IAS 29.9                         |
| Operating Income(Loss)   | 영업이익(손실)                                   | X         |                                  |
| Other gains (losses)   | 기타이익(손실)                                   |           |                                  |
| Gains (losses) on disposals of investments   | 투자자산처분이익(손실)                               | X         | IAS 1.98 d                       |
| Gains (losses) on disposals of other non-current assets  | 기타비유동자산처분이익(손실)                            | X         | IAS 1.97                         |
| Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 이익(손실) | X         | Effective 2010-07-01 IFRIC 19.11 |
| Gains (losses) on litigation settlements   | 소송사건의 이익(비용)                               | X         | IAS 1.98 f                       |
| Gain on foreign exchange translations  | 외화환산이익                                     | X         |                                  |
| Gains Foreign Currency Transactions  | 외환차익                                       | X         |                                  |
| Miscellaneous Income   | 잡이익  | X         |                                  |
| Donations  | 기부금  | (X)       |                                  |
| Loss on foreign exchange translations  | 외화환산손실                                     | (X)       |                                  |
| Losses Foreign Currency Transactions   | 외환차손                                       | (X)       |                                  |
| Loss on disposition of receivables   | 매출채권처분손실                                   | (X)       |                                  |
| Miscellaneous Losses   | 잡손실  | (X)       |                                  |
| Total other gains (losses)   | 기타이익(손실) 합계                                | X         | IAS 1.102, IAS 1.103             |
| Finance income   | 금융수익                                       |           |                                  |
| Interest income  | 이자수익                                       | X         |                                  |
| Dividend Income  | 배당금수익                                      | X         |                                  |
| Total finance income   | 금융수익 합계                                    | X         | IFRS 7.IG13                      |
| Finance costs  | 금융원가                                       |           |                                  |
| Interest expenses  | 이자비용                                       | (X)       |                                  |
| Total finance costs  | 금융원가 합계                                    | (X)       | IAS 1.82 b                       |

| 영문 Label  | 한글 Label   | Data Type | IFRS Reference   |
|---|--|-----------|--|
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인 트벤처의 당기순손익에 대한 지분                 | X         | IAS 1.82 c   |
| Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value | 공정가치로 측정된 재분류된 금융자산의 전기 장부금액과 공정가치의 차이로부터 발생한 이익(손실) | X         | Effective 2013-01-01 IAS 1.82 ca                                 |
| Profit (loss) before tax  | 법인세비용차감전순이익(손실)                                      | X         | IAS 1.102, IAS 1.103   |
| Income tax expense  | 법인세비용  | (X)       | IAS 1.82 d   |
| Profit (loss) from continuing operations  | 계속영업이익(손실)   | X         | IAS 1.82 f   |
| Profit (loss) from discontinued operations  | 중단영업이익(손실)   | X         | IAS 1.82 e, IFRS 5.33 a  |
| Profit (loss)   | 당기순이익(손실)  | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |
| Other comprehensive income  | 기타포괄손익   |           |  |
| Components of other comprehensive income, net of tax  | 법인세비용차감후기타포괄손익의 구성요소                                 |           |  |
| Exchange differences on translation   | 외화환산외환차이   |           |  |
| Gains (losses) on exchange differences on translation, net of tax   | 외화환산외환차이의 세후차익(차손)                                   | X         | IAS 1.91 a   |
| Reclassification adjustments on exchange differences on translation, net of tax   | 외화환산외환차이의 세후재분류조정                                    | (X)       | IAS 1.92   |
| Other comprehensive income, net of tax, exchange differences on translation   | 외화환산외환차이의 세후기타포괄손익                                   | X         | IAS 1.82 g, IAS 1.91 a   |
| Available-for-sale financial assets   | 매도가능금융자산   |           |  |
| Gains (losses) on remeasuring available-for-sale financial assets, net of tax   | 매도가능금융자산의 세후재측정이익(손실)                                | X         | IAS 1.91 a, IFRS 7.20 a (ii)                                     |
| Reclassification adjustments on available-for-sale financial assets, net of tax   | 매도가능금융자산의 세후재분류조정                                    | (X)       | IAS 1.92, IFRS 7.20 a (ii)                                       |
| Other comprehensive income, net of tax, available-for-sale financial assets   | 매도가능금융자산의 세후기타포괄손익                                   | X         | IAS 1.82 g, IAS 1.91 a   |
| Cash flow hedges  | 현금흐름위험회피   |           |  |

| 영문 Label   | 한글 Label  | Data Type | IFRS Reference                        |
|--|---|-----------|---------------------------------------|
| Gains (losses) on cash flow hedges, net of tax   | 현금흐름위험회피의 세후차익(차손)  | X         | IAS 1.91 a, IFRS 7.23 c               |
| Reclassification adjustments on cash flow hedges, net of tax   | 현금흐름위험회피의 세후재분류조정   | (X)       | IAS 1.92, IFRS 7.23 d                 |
| Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction | 비금융자산(부채)를 취득하거나 부담하는 거래가 발생가능성이 매우 높은 위험회피대상예상거래에서 재분류조정으로 자본에서 장부 금액으로 재분류되는 금액 | (X)       | IAS 1.95, IFRS 7.23 e                 |
| Other comprehensive income, net of tax, cash flow hedges   | 현금흐름위험회피의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a                |
| Hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피  |           |                                       |
| Gains (losses) on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후이익(손실)  | X         | IAS 1.91 a                            |
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후재분류조정   | (X)       | IAS 1.92                              |
| Other comprehensive income, net of tax, hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  | 지분상품에 대한 투자자산의 세후기타포괄손익   | X         | Effective 2013-01-01 IAS 1.7 d        |
| Other comprehensive income, net of tax, gains (losses) on revaluation  | 자산재평가차익(차손)의 세후기타포괄손익   | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans  | 확정급여제도의 보험수리적손익의 세후기타포괄손익   | X         | IAS 1.82 g, IAS 19.120A h, IAS 1.91 a |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인트벤처의 기타포괄손익에 대한 지분  | X         | IAS 1.82 h, IAS 1.91 a                |
| Income (expense) recognised in other comprehensive income relating to non-current assets or disposal group classified as held for sale   | 매각예정으로 분류된 비유동자산이나 처분자산집단과 관련한 기타포괄손익으로 인식된 수익(비용)                                | X         | IFRS 5.38                             |
| Other comprehensive income   | 기타포괄손익  | X         | IAS 1.106 d (ii), IAS 1.91 a          |

| 영문 Label  | 한글 Label                   | Data Type | IFRS Reference                       |
|---|----------------------------|-----------|--------------------------------------|
| Total comprehensive income                                      | 총포괄손익                      | X         | IAS 1.106 a, IAS 1.82 i, IFRS 1.24 b |
| Profit (loss), attributable to                                  | 당기순이익(손실)의 귀속              |           |                                      |
| Profit (loss), attributable to owners of parent                 | 지배기업의 소유주에게 귀속되는 당기순이익(손실) | X         | IAS 1.83 a (ii)                      |
| Profit (loss), attributable to non-controlling interests        | 비지배지분에 귀속되는 당기순이익(손실)      | X         | IAS 1.83 a (i)                       |
| Comprehensive income attributable to                            | 포괄손익의 귀속                   |           |                                      |
| Comprehensive income, attributable to owners of parent          | 포괄손익, 지배기업의 소유주에게 귀속되는 지분  | X         | IAS 1.106 a, IAS 1.83 b (ii)         |
| Comprehensive income, attributable to non-controlling interests | 포괄손익, 비지배지분                | X         | IAS 1.106 a, IAS 1.83 b (i)          |
| Earnings per share  | 주당이익                       |           |                                      |
| Basic earnings per share  | 기본주당이익                     |           |                                      |
| Basic earnings (loss) per share from continuing operations      | 계속영업기본주당이익(손실)             | X.XX      | IAS 33.66                            |
| Basic earnings (loss) per share from discontinued operations    | 중단영업기본주당이익(손실)             | X.XX      | IAS 33.68                            |
| Basic earnings (loss) per share                                 | 기본주당이익(손실)                 | X.XX      | IAS 33.66                            |
| Diluted earnings per share                                      | 희석주당순이익                    |           |                                      |
| Diluted earnings (loss) per share from continuing operations    | 계속영업희석주당이익(손실)             | X.XX      | IAS 33.66                            |
| Diluted earnings (loss) per share from discontinued operations  | 중단영업희석주당이익(손실)             | X.XX      | IAS 33.68                            |
| Diluted earnings (loss) per share                               | 희석주당이익(손실)                 | X.XX      | IAS 33.66                            |

▶ 단일포괄손익계산서(성격별 분류) - 연결재무제표

| 영문 Label  | 한글 Label                           | Data Type | IFRS Reference |
|---|------------------------------------|-----------|----------------|
| [D432410] Statement of comprehensive income, by nature of expense - Consolidated financial statements | [D432410] 포괄손익계산서, 성격별 분류 - 연결재무제표 |           |                |
| Statement of comprehensive income   | 포괄손익계산서                            |           |                |
| Profit (loss)   | 당기순이익(손실)                          |           |                |

| 영문 Label   | 한글 Label                       | Data Type | IFRS Reference  |
|--|--------------------------------|-----------|---|
| Sales(Revenue)   | 매출액(수익)                        | X         | IAS 1.102, IAS 1.103, IAS 1.82 a, IAS 18.35 b, IFRS 8.28 a        |
| Gains arising from derecognition of financial assets measured at amortised cost  | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 이익 | X         | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Losses arising from derecognition of financial assets measured at amortised cost | 상각후원가로 측정하는 금융자산의 제거로부터 발생한 손실 | (X)       | Effective 2013-01-01 IAS 1.82 aa, Effective 2013-01-01 IFRS 7.20A |
| Other income   | 기타수익                           |           |   |
| Reversals of inventories   | 재고자산감액환입                       | X         | IAS 1.98 a  |
| Reversals of property, plant and equipment                                       | 유형자산감액환입                       | X         | IAS 1.98 a  |
| Reversal of provisions for cost of restructuring                                 | 구조조정 총당부채의 환입                  | X         | IAS 1.98 b  |
| Gains on disposals of property, plant and equipment                              | 유형자산처분이익                       | X         | IAS 1.97  |
| Other reversals of provisions  | 기타총당부채의 환입                     | X         | IAS 1.98 g  |
| Gains from government grants   | 정부보조금으로 인한 이익                  | X         | IAS 20.20   |
| Reversal Allowance Doubtful Accounts   | 대손충당금환입                        | X         |   |
| Total other income   | 기타수익의 합계                       | X         | IAS 1.102, IAS 1.103, IAS 26.35 b (iv)                            |
| Changes in inventories of finished goods and work in progress                    | 제품과 재공품의 변동                    | (X)       | IAS 1.102, IAS 1.99   |
| Other work performed by entity and capitalised                                   | 기업이 수행한 용역으로서 자본화되어 있는 부분      | X         | IAS 1.102, IAS 1.99   |
| Raw materials and consumables used   | 원재료와 소모품의 사용액                  |           | IAS 1.102, IAS 1.99   |
| Employee benefits expense  | 종업원급여비용                        |           |   |
| Wages and salaries   | 임금                             | (X)       | IAS 19.8  |
| Social security contributions  | 사회보장분담금                        | (X)       | IAS 19.8  |



| 영문 Label   | 한글 Label                           | Data Type | IFRS Reference                                |
|--|------------------------------------|-----------|---|
| Other short-term employee benefits   | 기타단기종업원급여                          | (X)       | IAS 19.8                                      |
| Post-employment benefit expense, defined contribution plans  | 퇴직급여비용, 확정기여제도                     | (X)       | IAS 19.46                                     |
| Post-employment benefit expense, defined benefit plans   | 퇴직급여비용, 확정급여제도                     | (X)       | IAS 19.120A g                                 |
| Termination benefits expense   | 해고급여비용                             | (X)       | IAS 19.142                                    |
| Share-based payment transactions   | 주식기준보상거래                           | (X)       | IFRS 2.51 a                                   |
| Other long-term benefits   | 기타장기급여                             | (X)       | IAS 19.131                                    |
| Other employee expense   | 기타종업원비용                            | (X)       | IAS 19.4                                      |
| Total employee benefits expense  | 종업원급여비용 합계                         | (X)       | IAS 1.102, IAS 1.99                           |
| Depreciation and amortisation expense  | 감가상각비와 상각비                         | (X)       | IAS 1.102, IAS 1.99, IFRS 8.23 e, IFRS 8.28 e |
| Reversal of impairment loss (impairment loss) recognised in profit or loss                                 | 당기손익으로 인식된 손상차손(환입)                | (X)       | IAS 1.102, IAS 1.99                           |
| Other expense  | 기타비용                               |           |   |
| Write-downs of inventories   | 재고자산감액                             | (X)       | IAS 1.98 a                                    |
| Write-downs of property, plant and equipment   | 유형자산감액                             | (X)       | IAS 1.98 a                                    |
| Expense of restructuring activities  | 구조조정 활동의 비용                        | (X)       | IAS 1.98 b                                    |
| Losses on disposals of property, plant and equipment   | 유형자산처분손실                           | (X)       | IAS 1.97                                      |
| Losses from government grants  | 정부보조금으로 인한 손실                      | (X)       | IAS 20.20                                     |
| Total other expense  | 기타비용의 합계                           | (X)       | IAS 1.103, IAS 1.99                           |
| Difference between carrying amount of non-cash assets distributed and carrying amount of dividends payable | 분배할 비현금자산의 장부금액과 미 지급배당금의 장부금액의 차이 | (X)       | IFRIC 17.15                                   |
| Gains (losses) on net monetary position  | 순화폐성자산에 대한 이익(손실)                  | X         | IAS 29.9                                      |
| Operating Income(Loss)   | 영업이익(손실)                           | X         |   |
| Other gains (losses)   | 기타이익(손실)                           |           |   |
| Gains (losses) on disposals of investments   | 투자자산처분이익(손실)                       | X         | IAS 1.98 d                                    |
| Gains (losses) on disposals of other non-current assets  | 기타비유동자산처분이익(손실)                    | X         | IAS 1.97                                      |

| 영문 Label  | 한글 Label   | Data Type | IFRS Reference   |
|---|--|-----------|--|
| Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid                            | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 이익(손실)           | X         | Effective 2010-07-01 IFRIC 19.11                                 |
| Gains (losses) on litigation settlements  | 소송사건의 이익(비용)   | X         | IAS 1.98 f   |
| Gain on foreign exchange translations   | 외화환산이익   | X         |  |
| Gains Foreign Currency Transactions   | 외환차익   | X         |  |
| Miscellaneous income  | 잡이익  | X         |  |
| Donations   | 기부금  | (X)       |  |
| Loss on foreign exchange translations   | 외화환산손실   | (X)       |  |
| Losses Foreign Currency Transactions  | 외환차손   | (X)       |  |
| Loss on disposition of receivables  | 매출채권처분손실   | (X)       |  |
| Miscellaneous Losses  | 잡손실  | (X)       |  |
| Total other gains (losses)  | 기타이익(손실) 합계  | X         | IAS 1.102, IAS 1.103   |
| Finance income  | 금융수익   |           |  |
| Interest income   | 이자수익   | X         |  |
| Dividend Income   | 배당금수익  | X         |  |
| Total finance income  | 금융수익 합계  | X         | IFRS 7.IG13  |
| Finance costs   | 금융원가   |           |  |
| Interest expenses   | 이자비용   | (X)       |  |
| Total finance costs   | 금융원가 합계  | (X)       | IAS 1.82 b   |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | 지분법 적용대상인 관계기업과 조인트벤처의 당기순손익에 대한 지분                  | X         | IAS 1.82 c   |
| Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value | 공정가치로 측정된 재분류된 금융자산의 전기 장부금액과 공정가치의 차이로부터 발생한 이익(손실) | X         | Effective 2013-01-01 IAS 1.82 ca                                 |
| Profit (loss) before tax  | 법인세비용차감전순이익(손실)                                      | X         | IAS 1.102, IAS 1.103   |
| Income tax expense  | 법인세비용  | (X)       | IAS 1.82 d   |
| Profit (loss) from continuing operations  | 계속영업이익(손실)   | X         | IAS 1.82 f   |
| Profit (loss) from discontinued operations  | 중단영업이익(손실)   | X         | IAS 1.82 e, IFRS 5.33 a  |
| Profit (loss)   | 당기순이익(손실)  | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |

| 영문 Label   | 한글 Label  | Data Type | IFRS Reference               |
|--|---|-----------|------------------------------|
| Other comprehensive income   | 기타포괄손익  |           |                              |
| Components of other comprehensive income, net of tax   | 법인세비용차감후기타포괄손익의 구성요소  |           |                              |
| Exchange differences on translation  | 외화환산외환차이  |           |                              |
| Gains (losses) on exchange differences on translation, net of tax  | 외화환산외환차이의 세후차익(차손)  | X         | IAS 1.91 a                   |
| Reclassification adjustments on exchange differences on translation, net of tax  | 외화환산외환차이의 세후재분류조정   | (X)       | IAS 1.92                     |
| Other comprehensive income, net of tax, exchange differences on translation  | 외화환산외환차이의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a       |
| Available-for-sale financial assets  | 매도가능금융자산  |           |                              |
| Gains (losses) on remeasuring available-for-sale financial assets, net of tax  | 매도가능금융자산의 세후재측정이익(손실)   | X         | IAS 1.91 a, IFRS 7.20 a (ii) |
| Reclassification adjustments on available-for-sale financial assets, net of tax  | 매도가능금융자산의 세후재분류조정   | (X)       | IAS 1.92, IFRS 7.20 a (ii)   |
| Other comprehensive income, net of tax, available-for-sale financial assets  | 매도가능금융자산의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a       |
| Cash flow hedges   | 현금흐름위험회피  |           |                              |
| Gains (losses) on cash flow hedges, net of tax   | 현금흐름위험회피의 세후차익(차손)  | X         | IAS 1.91 a, IFRS 7.23 c      |
| Reclassification adjustments on cash flow hedges, net of tax   | 현금흐름위험회피의 세후재분류조정   | (X)       | IAS 1.92, IFRS 7.23 d        |
| Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction | 비금융자산(부채)를 취득하거나 부담하는 거래가 발생가능성이 매우 높은 위험회피대상예상거래에서 재분류조정으로 자본에서 장부 금액으로 재분류되는 금액 | (X)       | IAS 1.95, IFRS 7.23 e        |
| Other comprehensive income, net of tax, cash flow hedges   | 현금흐름위험회피의 세후기타포괄손익  | X         | IAS 1.82 g, IAS 1.91 a       |
| Hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피  |           |                              |
| Gains (losses) on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후이익(손실)  | X         | IAS 1.91 a                   |

| 영문 Label   | 한글 Label   | Data Type | IFRS Reference                        |
|--|--|-----------|---------------------------------------|
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax  | 해외사업장순투자의 위험회피의 세후재분류조정                            | (X)       | IAS 1.92                              |
| Other comprehensive income, net of tax, hedges of net investments in foreign operations  | 해외사업장순투자의 위험회피의 세후기타포괄손익                           | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  | 지분상품에 대한 투자자산의 세후 기타포괄손익                           | X         | Effective 2013-01-01 IAS 1.7 d        |
| Other comprehensive income, net of tax, gains (losses) on revaluation  | 자산재평가차익(차손)의 세후기타포괄손익                              | X         | IAS 1.82 g, IAS 1.91 a                |
| Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans  | 확정급여제도의 보험수리적손익의 세후기타포괄손익                          | X         | IAS 1.82 g, IAS 19.120A h, IAS 1.91 a |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method                                 | 지분법 적용대상인 관계기업과 조인트벤처의 기타포괄손익에 대한 지분               | X         | IAS 1.82 h, IAS 1.91 a                |
| Income (expense) recognised in other comprehensive income relating to non-current assets or disposal group classified as held for sale | 매각예정으로 분류된 비유동자산이나 처분자산집단과 관련한 기타포괄손익으로 인식된 수익(비용) | X         | IFRS 5.38                             |
| Other comprehensive income   | 기타포괄손익   | X         | IAS 1.106 d (ii), IAS 1.91 a          |
| Total comprehensive income   | 총포괄손익  | X         | IAS 1.106 a, IAS 1.82 i, IFRS 1.24 b  |
| Profit (loss), attributable to   | 당기순이익(손실)의 귀속                                      |           |                                       |
| Profit (loss), attributable to owners of parent  | 지배기업의 소유주에게 귀속되는 당기순이익(손실)                         | X         | IAS 1.83 a (ii)                       |
| Profit (loss), attributable to non-controlling interests   | 비지배지분에 귀속되는 당기순이익(손실)                              | X         | IAS 1.83 a (i)                        |
| Comprehensive income attributable to   | 포괄손익의 귀속   |           |                                       |
| Comprehensive income, attributable to owners of parent   | 포괄손익, 지배기업의 소유주에게 귀속되는 지분                          | X         | IAS 1.106 a, IAS 1.83 b (ii)          |
| Comprehensive income, attributable to non-controlling interests  | 포괄손익, 비지배지분  | X         | IAS 1.106 a, IAS 1.83 b (i)           |
| Earnings per share   | 주당이익   |           |                                       |
| Basic earnings per share   | 기본주당이익   |           |                                       |
| Basic earnings (loss) per share from continuing operations   | 계속영업기본주당이익(손실)                                     | X.XX      | IAS 33.66                             |

| 영문 Label   | 한글 Label       | Data Type | IFRS Reference |
|--|----------------|-----------|----------------|
| Basic earnings (loss) per share from discontinued operations   | 중단영업기본주당이익(손실) | X.XX      | IAS 33.68      |
| Basic earnings (loss) per share                                | 기본주당이익(손실)     | X.XX      | IAS 33.66      |
| Diluted earnings per share                                     | 희석주당순이익        |           |                |
| Diluted earnings (loss) per share from continuing operations   | 계속영업희석주당이익(손실) | X.XX      | IAS 33.66      |
| Diluted earnings (loss) per share from discontinued operations | 중단영업희석주당이익(손실) | X.XX      | IAS 33.68      |
| Diluted earnings (loss) per share                              | 희석주당이익(손실)     | X.XX      | IAS 33.66      |

▶ **연금흐름표(직접법) - 연결재무제표**

| 영문 Label  | 한글 Label                              | Data Type | IFRS Reference |
|---|---------------------------------------|-----------|----------------|
| <b>[D510000] Statement of cash flows, direct method - Consolidated financial statements</b> | <b>[D510000] 현금흐름표, 직접법 - 연결 재무제표</b> |           |                |
| Statement of cash flows   | 현금흐름표                                 |           |                |
| Cash flows from (used in) operating activities  | 영업활동현금흐름                              |           |                |
| Classes of cash receipts from operating activities  | 영업활동현금유입의 분류                          |           |                |
| Receipts from sales of goods and rendering of services                                      | 재화판매와 용역제공                            | X         | IAS 7.14 a     |
| Receipts from royalties, fees, commissions and other revenue                                | 로열티, 수수료, 중개료 및 기타수익                  | X         | IAS 7.14 b     |
| Receipts from contracts held for dealing or trading purposes                                | 단기매매목적으로 보유하는 계약                      | X         | IAS 7.14 g     |
| Receipts from premiums and claims, annuities and other policy benefits                      | 수입보험료, 보험금, 연금 및 기타 급부금               | X         | IAS 7.14 e     |
| Receipts from rents and subsequent sales of such assets                                     | 자산의 임대 및 후속적인 판매                      | X         | IAS 7.14       |
| Other cash receipts from operating activities   | 영업활동으로 인한 기타현금유입                      | X         | IAS 7.14       |
| Classes of cash payments  | 현금유출의 분류                              |           |                |
| Payments to suppliers for goods and services  | 재화와 용역의 구입에 따른 현금유출                   | (X)       | IAS 7.14 c     |

| 영문 Label   | 한글 Label                          | Data Type | IFRS Reference       |
|--|-----------------------------------|-----------|----------------------|
| Payments from contracts held for dealing or trading purpose                    | 단기매매목적으로 보유하는 계약에서 발생하는 현금유출      | (X)       | IAS 7.14 g           |
| Payments to and on behalf of employees   | 종업원과 관련하여 직·간접으로 발생하는 현금유출        | (X)       | IAS 7.14 d           |
| Payments for premiums and claims, annuities and other policy benefits          | 수입보험료, 보험금, 연금 및 기타 급부금과 관련된 현금유출 | (X)       | IAS 7.14 e           |
| Other cash payments from operating activities                                  | 영업활동으로 인한 기타현금유출                  | (X)       | IAS 7.14             |
| Dividends paid   | 배당금지급                             | (X)       | IAS 7.31             |
| Dividends received   | 배당금수취                             | X         | IAS 7.31             |
| Interest paid  | 이자지급                              | (X)       | IAS 7.31             |
| Interest received  | 이자수취                              | X         | IAS 7.31             |
| Income taxes refund (paid)   | 법인세환급(납부)                         | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash   | 현금의기타유입(유출)                       | X         | IAS 7.14             |
| Net cash flows from (used in) operating activities                             | 영업활동순현금흐름                         | X         | IAS 7.10, IAS 7.50 d |
| Cash flows from (used in) investing activities                                 | 투자활동현금흐름                          |           |                      |
| Cash flows from losing control of subsidiaries or other businesses             | 종속기업과 기타 사업의 지배력 상실에 따른 현금흐름      | X         | IAS 7.39             |
| Cash flows used in obtaining control of subsidiaries or other businesses       | 종속기업과 기타 사업의 지배력 획득에 따른 현금흐름      | (X)       | IAS 7.39             |
| Other cash receipts from sales of equity or debt instruments of other entities | 다른 기업의 지분상품이나 채무상품의 처분에 따른 기타현금유입 | X         | IAS 7.16 d           |
| Other cash payments to acquire equity or debt instruments of other entities    | 다른 기업의 지분상품이나 채무상품의 취득에 따른 기타현금유출 | (X)       | IAS 7.16 c           |
| Other cash receipts from sales of interests in joint ventures                  | 조인트벤처 투자지분의 처분에 따른 기타현금유입         | X         | IAS 7.16 d           |
| Other cash payments to acquire interests in joint ventures                     | 조인트벤처 투자지분의 취득에 따른 기타현금유출         | (X)       | IAS 7.16 c           |
| Decrease in guarantee deposits   | 보증금의 감소                           | X         |                      |
| Increase in guarantee deposits   | 보증금의 증가                           | (X)       |                      |
| Proceeds from sales of property, plant and equipment                           | 유형자산의 처분                          | X         | IAS 7.16 b           |
| Proceeds from sales of land  | 토지의 처분                            | X         |                      |
| Proceeds from sales of buildings   | 건물의 처분                            | X         |                      |
| Proceeds from sales of structure   | 건축물의 처분                           | X         |                      |
| Proceeds from sales of machinery   | 기계장치의 처분                          | X         |                      |

| 영문 Label  | 한글 Label                      | Data Type | IFRS Reference |
|---|-------------------------------|-----------|----------------|
| Proceeds from sales of vehicles   | 차량운반구의 처분                     | X         |                |
| Proceeds from sales of ships  | 선박의 처분                        | X         |                |
| Proceeds from sales of aircraft   | 비행기의 처분                       | X         |                |
| Proceeds from sales of motor vehicles   | 자동차의 처분                       | X         |                |
| Proceeds from sales of fixtures and fittings  | 집기의 처분                        | X         |                |
| Proceeds from sales of office equipment   | 사무용비품의 처분                     | X         |                |
| Proceeds from sales of tangible exploration and evaluation assets   | 유형탐사평가자산의 처분                  | X         |                |
| Proceeds from sales of construction in progress   | 건설중인자산의 처분                    | X         |                |
| Proceeds from sales of other property, plant and equipment  | 기타유형자산의 처분                    | X         |                |
| Proceeds from sales of investment property  | 투자부동산의 처분                     | X         |                |
| Proceeds from sales of intangible assets  | 무형자산의 처분                      | X         | IAS 7.16 b     |
| Proceeds from sales of goodwill   | 영업권의 처분                       | X         |                |
| Proceeds from sales of intangible assets other than goodwill  | 영업권 이외의 무형자산의 처분              | X         |                |
| Proceeds from sales of brand names  | 브랜드명의 처분                      | X         |                |
| Proceeds from sales of intangible exploration and evaluation assets   | 무형탐사평가자산의 처분                  | X         |                |
| Proceeds from sales of mastheads and publishing titles  | 제호와 출판표제의 처분                  | X         |                |
| Proceeds from sales of computer software  | 컴퓨터소프트웨어의 처분                  | X         |                |
| Proceeds from sales of licences and franchises  | 라이선스와 프랜차이즈의 처분               | X         |                |
| Proceeds from sales of copyrights, patents and other industrial property rights, service and operating rights | 저작권, 특허권, 기타 산업재산권, 용역운영권의 처분 | X         |                |
| Proceeds from sales of recipes, formulae, models, designs and prototypes                                      | 조리법, 공식, 모형, 설계 및 시제품의 처분     | X         |                |
| Proceeds from sales of intangible assets under development  | 개발 중인 무형자산의 처분                | X         |                |
| Proceeds from sales of other intangible assets  | 기타무형자산의 처분                    | X         |                |
| Proceeds from sales of non-current biological assets  | 비유동생물자산의 처분                   | X         |                |

| 영문 Label   | 한글 Label          | Data Type | IFRS Reference |
|--|-------------------|-----------|----------------|
| Proceeds from sales of current biological assets                       | 유동생물자산의 처분        | X         |                |
| Proceeds from sales of biological assets                               | 생물자산의 처분          | X         |                |
| Proceeds from sales of other non-current financial assets              | 기타비유동금융자산의 처분     | X         |                |
| Proceeds from sales of non-current available-for-sale financial assets | 비유동매도가능금융자산의 처분   | X         |                |
| Proceeds from sales of non-current financial assets held to maturity   | 비유동만기보유금융자산의 처분   | X         |                |
| Proceeds from sales of non-current fair value financial asset          | 비유동당기손익인식금융자산의 처분 | X         |                |
| Proceeds from sales of long-term loans and receivables                 | 장기대여금및수취채권의 처분    | X         |                |
| Proceeds from sales of long-term financial instruments                 | 장기금융상품의 처분        | X         |                |
| Proceeds from sales of other current financial assets                  | 기타유동금융자산의 처분      | X         |                |
| Proceeds from sales of current available-for-sale financial assets     | 유동매도가능금융자산의 처분    | X         |                |
| Proceeds from sales of current financial assets held to maturity       | 유동만기보유금융자산의 처분    | X         |                |
| Proceeds from sales of current fair value financial asset              | 유동당기손익인식금융자산의 처분  | X         |                |
| Proceeds from sales of short-term loans and receivables                | 단기대여금및수취채권의 처분    | X         |                |
| Proceeds from sales of short term Financial Instruments                | 단기금융상품의 처분        | X         |                |
| Proceeds from sales of other financial assets                          | 기타금융자산의 처분        | X         |                |
| Proceeds from sales of available-for-sale financial assets             | 매도가능금융자산의 처분      | X         |                |
| Proceeds from sales of financial assets held to maturity               | 만기보유금융자산의 처분      | X         |                |
| Proceeds from sales of fair value financial asset                      | 당기손익인식금융자산의 처분    | X         |                |
| Proceeds from sales of loans and receivables                           | 대여금및수취채권의 처분      | X         |                |
| Proceeds from sales of financial instruments                           | 금융상품의 처분          | X         |                |



| 영문 Label   | 한글 Label                                      | Data Type | IFRS Reference |
|--|---|-----------|----------------|
| Proceeds from sales of non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 매각예정 또는 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 처분 | X         |                |
| Proceeds from sales of non-current assets or disposal groups classified as held for sale                                       | 매각예정으로 분류된 비유동자산이나 처분자산집단의 처분                 | X         |                |
| Proceeds from sales of non-current assets or disposal groups classified as held for distribution to owners                     | 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 처분         | X         |                |
| Proceeds from sales of liabilities included in disposal groups classified as held for sale                                     | 매각예정으로 분류된 처분자산집단에 포함된 부채의 처분                 | X         |                |
| Proceeds from sales of investments accounted for using equity method   | 지분법적용 투자지분의 처분                                | X         |                |
| Proceeds from sales of investments in subsidiaries, joint ventures and associates  | 종속기업, 조인트벤처와 관계기업에 대한 투자자산의 처분                | X         |                |
| Proceeds from sales of investments in subsidiaries   | 종속기업에 대한 투자자산의 처분                             | X         |                |
| Proceeds from sales of investments in joint ventures   | 조인트벤처에 대한 투자자산의 처분                            | X         |                |
| Proceeds from sales of investments in associates   | 관계기업에 대한 투자자산의 처분                             | X         |                |
| Purchase of property, plant and equipment  | 유형자산의 취득                                      | (X)       | IAS 7.16 a     |
| Purchase of land   | 토지의 취득  | (X)       |                |
| Purchase of buildings  | 건물의 취득  | (X)       |                |
| Purchase of structure  | 건축물의 취득                                       | (X)       |                |
| Purchase of machinery  | 기계장치의 취득                                      | (X)       |                |
| Purchase of vehicles   | 차량운반구의 취득                                     | (X)       |                |
| Purchase of ships  | 선박의 취득  | (X)       |                |
| Purchase of aircraft   | 비행기의 취득                                       | (X)       |                |
| Purchase of motor vehicles   | 자동차의 취득                                       | (X)       |                |
| Purchase of fixtures and fittings  | 집기의 취득  | (X)       |                |
| Purchase of office equipment   | 사무용비품의 취득                                     | (X)       |                |
| Purchase of tangible exploration and evaluation assets   | 유형탐사평가자산의 취득                                  | (X)       |                |
| Purchase of construction in progress   | 건설중인 자산의 취득                                   | (X)       |                |

| 영문 Label   | 한글 Label                      | Data Type | IFRS Reference |
|--|-------------------------------|-----------|----------------|
| Purchase of other property, plant and equipment  | 기타유형자산의 취득                    | (X)       |                |
| Purchase of investment property  | 투자부동산의 취득                     | (X)       |                |
| Purchase of intangible assets  | 무형자산의 취득                      | (X)       | IAS 7.16 a     |
| Purchase of goodwill   | 영업권의 취득                       | (X)       |                |
| Purchase of intangible assets other than goodwill  | 영업권 이외의 무형자산의 취득              | (X)       |                |
| Purchase of brand names  | 브랜드명의 취득                      | (X)       |                |
| Purchase of intangible exploration and evaluation assets   | 무형탐사평가자산의 취득                  | (X)       |                |
| Purchase of mastheads and publishing titles  | 제호와 출판표제의 취득                  | (X)       |                |
| Purchase of computer software  | 컴퓨터소프트웨어의 취득                  | (X)       |                |
| Purchase of licences and franchises  | 라이선스와 프랜차이즈의 취득               | (X)       |                |
| Purchase of copyrights, patents and other industrial property rights, service and operating rights | 저작권, 특허권, 기타 산업재산권, 용역운영권의 취득 | (X)       |                |
| Purchase of recipes, formulae, models, designs and prototypes                                      | 조리법, 공식, 모형, 설계 및 시제품의 취득     | (X)       |                |
| Purchase of intangible assets under development  | 개발 중인 무형자산의 취득                | (X)       |                |
| Purchase of other intangible assets  | 기타무형자산의 취득                    | (X)       |                |
| Purchase of non-current biological assets  | 비유동생물자산의 취득                   | (X)       |                |
| Purchase of current biological assets  | 유동생물자산의 취득                    | (X)       |                |
| Purchase of biological assets  | 생물자산의 취득                      | (X)       |                |
| Purchase of other non-current financial assets   | 기타비유동금융자산의 취득                 | (X)       |                |
| Purchase of non-current available-for-sale financial assets  | 비유동매도가능금융자산의 취득               | (X)       |                |
| Purchase of non-current financial assets held to maturity  | 비유동만기보유금융자산의 취득               | (X)       |                |
| Purchase of non-current fair value financial asset   | 비유동당기손익인식금융자산의 취득             | (X)       |                |
| Purchase of long-term loans and receivables  | 장기대여금및수취채권의 취득                | (X)       |                |
| Purchase of long-term financial instruments  | 장기금융상품의 취득                    | (X)       |                |
| Purchase of other current financial assets   | 기타유동금융자산의 취득                  | (X)       |                |

| 영문 Label  | 한글 Label  | Data Type | IFRS Reference |
|---|---|-----------|----------------|
| Purchase of current available-for-sale financial assets   | 유동매도가능금융자산의 취득                                  | (X)       |                |
| Purchase of current financial assets held to maturity   | 유동만기보유금융자산의 취득                                  | (X)       |                |
| Purchase of current fair value financial asset  | 유동당기손익인식금융자산의 취득                                | (X)       |                |
| Purchase of short-term loans and receivables  | 단기대여금및수취채권의 취득                                  | (X)       |                |
| Purchase of short term Financial Instruments  | 단기금융상품의 취득                                      | (X)       |                |
| Purchase of other financial assets  | 기타금융자산의 취득                                      | (X)       |                |
| Purchase of available-for-sale financial assets   | 매도가능금융자산의 취득                                    | (X)       |                |
| Purchase of financial assets held to maturity   | 만기보유금융자산의 취득                                    | (X)       |                |
| Purchase of fair value financial asset  | 당기손익인식금융자산의 취득                                  | (X)       |                |
| Purchase of loans and receivables   | 대여금및수취채권의 취득                                    | (X)       |                |
| Purchase of financial instruments   | 금융상품의 취득  | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 매각예정 또는 소유주에 대한 분배에 정으로 분류된 비유동자산이나 처분 자산집단의 취득 | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for sale                                       | 매각예정으로 분류된 비유동자산이나 처분자산집단의 취득                   | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for distribution to owners                     | 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 취득           | (X)       |                |
| Purchase of liabilities included in disposal groups classified as held for sale                                     | 매각예정으로 분류된 처분자산집단에 포함된 부채의 취득                   | (X)       |                |
| Purchase of investments accounted for using equity method   | 지분법적용 투자지분의 취득                                  | (X)       |                |
| Purchase of investments in subsidiaries, joint ventures and associates  | 종속기업, 조인트벤처와 관계기업에 대한 투자자산의 취득                  | (X)       |                |
| Purchase of investments in subsidiaries   | 종속기업에 대한 투자자산의 취득                               | (X)       |                |
| Purchase of investments in joint ventures   | 조인트벤처에 대한 투자자산의 취득                              | (X)       |                |
| Purchase of investments in associates   | 관계기업에 대한 투자자산의 취득                               | (X)       |                |
| Proceeds from other long-term assets  | 기타 장기성 자산의 처분                                   | X         | IAS 7.16 b     |
| Purchase of other long-term assets  | 기타 장기성 자산의 취득                                   | (X)       | IAS 7.16 a     |
| Proceeds from government grants   | 정부보조금의 수취                                       | X         | IAS 20.28      |

| 영문 Label  | 한글 Label                         | Data Type | IFRS Reference       |
|---|----------------------------------|-----------|----------------------|
| Cash advances and loans made to other parties   | 제3자에 대한 선금금 및 대여금                | (X)       | IAS 7.16 e           |
| Cash receipts from repayment of advances and loans made to other parties                    | 제3자에 대한 선금금 및 대여금의 회수에 따른 현금유입   | X         | IAS 7.16 f           |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts  | 선물계약, 선도계약, 옵션계약 및 스왑계약에 따른 현금유출 | (X)       | IAS 7.16 g           |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 선물계약, 선도계약, 옵션계약 및 스왑계약에 따른 현금유입 | X         | IAS 7.16 h           |
| Dividends received  | 배당금수취                            | X         | IAS 7.31             |
| Interest paid   | 이자지급                             | (X)       | IAS 7.31             |
| Interest received   | 이자수취                             | X         | IAS 7.31             |
| Income taxes refund (paid)  | 법인세환급(납부)                        | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash  | 현금의기타유입(유출)                      | X         | IAS 7.21             |
| Net cash flows from (used in) investing activities  | 투자활동순현금흐름                        | X         | IAS 7.10, IAS 7.50 d |
| Cash flows from (used in) financing activities  | 재무활동현금흐름                         |           |                      |
| Proceeds from changes in ownership interests in subsidiaries                                | 종속기업에 대한 소유지분의 변동으로 인한 처분        | X         | IAS 7.42A, IAS 7.42B |
| Payments from changes in ownership interests in subsidiaries                                | 종속기업에 대한 소유지분의 변동으로 인한 지급        | (X)       | IAS 7.42A, IAS 7.42B |
| Proceeds from issuing shares  | 주식의 발행                           | X         | IAS 7.17 a           |
| Proceeds from issuing other equity instruments  | 기타 지분상품의 발행                      | X         | IAS 7.17 a           |
| Payments to acquire or redeem entity's shares   | 주식의 취득이나 상환                      | (X)       | IAS 7.17 b           |
| Payments of other equity instruments  | 기타지분상품                           | (X)       | IAS 7.17 a           |
| Proceeds from borrowings  | 차입금                              | X         | IAS 7.17 c           |
| Repayments of borrowings  | 차입금의 상환                          | (X)       | IAS 7.17 d           |
| Proceeds from short term borrowings   | 단기차입금의 증가                        | X         |                      |
| Repayments of short term borrowings   | 단기차입금의 상환                        | (X)       |                      |
| Proceeds from long term borrowings  | 장기차입금의 증가                        | X         |                      |
| Repayments of long term borrowings  | 장기차입금의 상환                        | (X)       |                      |
| Acquisition of treasury shares  | 자기주식의 취득                         | X         |                      |
| Disposition of treasury shares  | 자기주식의 처분                         | (X)       |                      |

| 영문 Label  | 한글 Label                     | Data Type | IFRS Reference       |
|---|------------------------------|-----------|----------------------|
| Payments of finance lease liabilities   | 금융리스부채의 지급                   | (X)       | IAS 7.17 e           |
| Proceeds from government grants   | 정부보조금의 수취                    | X         | IAS 20.28            |
| Dividends paid  | 배당금지급                        | (X)       | IAS 7.31             |
| Interest received   | 이자수취                         | X         | IAS 7.31             |
| Interest paid   | 이자지급                         | (X)       | IAS 7.31             |
| Dividends received  | 배당금수취                        | X         | IAS 7.31             |
| Income taxes refund (paid)  | 법인세환급(납부)                    | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash  | 현금의기타유입(유출)                  | X         | IAS 7.21             |
| Net cash flows from (used in) financing activities  | 재무활동순현금흐름                    | X         | IAS 7.10, IAS 7.50 d |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 환율변동효과 반영전 현금및현금성자산의 순증가(감소) | X         | IAS 7.45             |
| Effect of exchange rate changes on cash and cash equivalents                                | 현금및현금성자산에 대한 환율변동효과          |           |                      |
| Effect of exchange rate changes on cash and cash equivalents                                | 현금및현금성자산에 대한 환율변동효과          | X         | IAS 7.25, IAS 7.28   |
| Net increase (decrease) in cash and cash equivalents  | 현금및현금성자산의순증가(감소)             | X         | IAS 7.45             |
| Cash and cash equivalents at beginning of period  | 기초현금및현금성자산                   | X         | IAS 1.54 i, IAS 7.45 |
| Cash and cash equivalents at end of period  | 기말현금및현금성자산                   | X         | IAS 1.54 i, IAS 7.45 |

▶ 현금흐름표(간접법) - 연결재무제표

| 영문 Label   | 한글 Label                      | Data Type | IFRS Reference |
|--|-------------------------------|-----------|----------------|
| [D520000] Statement of cash flows, indirect method - Consolidated financial statements | [D520000] 현금흐름표, 간접법 - 연결재무제표 |           |                |
| Statement of cash flows  | 현금흐름표                         |           |                |
| Cash flows from (used in) operating activities   | 영업활동현금흐름                      |           |                |

| 영문 Label   | 한글 Label                               | Data Type | IFRS Reference   |
|--|--|-----------|--|
| Profit (loss)  | 당기순이익(손실)                              | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |
| Adjustments to reconcile profit (loss)   | 당기순이익조정을 위한 가감                         |           |  |
| Adjustments for non-cash income tax expense  | 비현금법인세비용                               | X         | IAS 7.20   |
| Adjustments for non-cash finance costs   | 비현금금융비용                                | X         | IAS 7.20   |
| Adjustments for income tax expense   | 법인세비용                                  | X         | IAS 7.35   |
| Adjustments for finance costs  | 금융비용                                   | X         | IAS 7.20   |
| Adjustments for Provision for severance indemnities  | 퇴직급여                                   | X         |  |
| Adjustments for Bad debt expenses  | 대손상각비                                  | X         |  |
| Adjustments for depreciation expense   | 감가상각비                                  | X         |  |
| Adjustments for amortisation expense   | 무형자산상각비                                | X         |  |
| Adjustments for loss on foreign exchange translations  | 외화환산손실                                 | X         |  |
| Adjustments for loss on disposition of tangible assets   | 유형자산처분손실                               | X         |  |
| Adjustments for interest expenses  | 이자비용                                   | X         |  |
| Adjustments for gain on foreign exchange translations  | 외화환산이익                                 | (X)       |  |
| Adjustments for gain on disposition of tangible assets   | 유형자산처분이익                               | (X)       |  |
| Adjustments for interest income  | 이자수익                                   | (X)       |  |
| Adjustments for reversals of inventories   | 재고자산감액환입                               | (X)       |  |
| Adjustments for reversals of property, plant and equipment   | 유형자산감액환입                               | (X)       |  |
| Adjustments for reversal of provisions for cost of restructuring   | 구조조정 총당부채의 환입                          | (X)       |  |
| Adjustments for gains on disposals of investments  | 투자자산처분이익                               | (X)       |  |
| Adjustments for gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 이익 | (X)       |  |
| Adjustments for other reversals of provisions  | 기타총당부채의 환입                             | (X)       |  |

| 영문 Label  | 한글 Label                               | Data Type | IFRS Reference |
|---|--|-----------|----------------|
| Adjustments for write-downs of inventories  | 재고자산감액                                 | X         |                |
| Adjustments for write-downs of property, plant and equipment  | 유형자산감액                                 | X         |                |
| Adjustments for expense of restructuring activities   | 구조조정 활동의 비용                            | X         |                |
| Adjustments for losses on disposals of investments  | 투자자산처분손실                               | X         |                |
| Adjustments for loss arising from difference between carrying amount of financial liability extinguished and consideration paid | 소멸된 금융부채의 장부금액과 지급된 금액 사이의 차이에서 발생한 손실 | X         |                |
| Adjustments for reversal Allowance Doubtful Accounts  | 대손충당금환입                                | X         |                |
| Adjustments for decrease (increase) in long-term trade and other non-current receivables  | 장기매출채권 및 기타비유동채권의 감소(증가)               | X         |                |
| Adjustments for decrease (increase) in long-term trade receivable   | 장기매출채권의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in long-term other receivables  | 장기미수금의 감소(증가)                          | X         |                |
| Adjustments for decrease (increase) in long-term accrued income   | 장기미수수익의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in long-term deposits provided  | 장기보증금의 감소(증가)                          | X         |                |
| Adjustments for decrease (increase) in long-term advance payments   | 장기선금금의 감소(증가)                          | X         |                |
| Adjustments for decrease (increase) in long-term prepaid expenses   | 장기선금비용의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in trade and other current receivables  | 매출채권 및 기타유동채권의 감소(증가)                  | X         |                |
| Adjustments for decrease (increase) in short-term trade receivable  | 단기매출채권의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in short-term other receivables   | 단기미수금의 감소(증가)                          | X         |                |
| Adjustments for decrease (increase) in short-term accrued income  | 단기미수수익의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in short-term deposits provided   | 단기보증금의 감소(증가)                          | X         |                |
| Adjustments for decrease (increase) in short-term advance payments  | 단기선금금의 감소(증가)                          | X         |                |

| 영문 Label  | 한글 Label            | Data Type | IFRS Reference |
|---|---------------------|-----------|----------------|
| Adjustments for decrease (increase) in short-term prepaid expenses            | 단기선급비용의 감소(증가)      | X         |                |
| Adjustments for decrease (increase) in trade and other receivables            | 매출채권 및 기타채권의 감소(증가) | X         |                |
| Adjustments for decrease (increase) in trade accounts receivable              | 매출채권의 감소(증가)        | X         | IAS 7.20 a     |
| Adjustments for decrease (increase) in other receivables                      | 미수금의 감소(증가)         | X         |                |
| Adjustments for decrease (increase) in accrued income                         | 미수수익의 감소(증가)        | X         |                |
| Adjustments for decrease (increase) in deposits provided                      | 보증금의 감소(증가)         | X         |                |
| Adjustments for decrease (increase) in advance payments                       | 선급금의 감소(증가)         | X         |                |
| Adjustments for decrease (increase) in prepaid expenses                       | 선급비용의 감소(증가)        | X         |                |
| Adjustments for decrease (increase) in non-current receivables                | 비유동채권의 감소(증가)       | X         |                |
| Adjustments for decrease (increase) in deferred tax assets                    | 이연법인세자산의 감소(증가)     | X         |                |
| Adjustments for decrease (increase) in current tax assets                     | 당기법인세자산의 감소(증가)     | X         |                |
| Adjustments for decrease (increase) in other non-current financial assets     | 기타비유동금융자산의 감소(증가)   | X         |                |
| Adjustments for decrease (increase) in other current financial assets         | 기타유동금융자산의 감소(증가)    | X         |                |
| Adjustments for decrease (increase) in other financial assets                 | 기타금융자산의 감소(증가)      | X         |                |
| Adjustments for decrease (increase) in other non-current non-financial assets | 기타비유동비금융자산의 감소(증가)  | X         |                |
| Adjustments for decrease (increase) in other current non-financial assets     | 기타유동비금융자산의 감소(증가)   | X         |                |
| Adjustments for decrease (increase) in other non-financial assets             | 기타비금융자산의 감소(증가)     | X         |                |
| Adjustments for decrease (increase) in inventories                            | 재고자산의 감소(증가)        | X         | IAS 7.20 a     |
| Adjustments for decrease (increase) in raw materials                          | 원재료의 감소(증가)         | X         |                |
| Adjustments for decrease (increase) in merchandise                            | 상품의 감소(증가)          | X         |                |



| 영문 Label   | 한글 Label                           | Data Type | IFRS Reference |
|--|------------------------------------|-----------|----------------|
| Adjustments for decrease (increase) in production supplies   | 소모품의 감소(증가)                        | X         |                |
| Adjustments for decrease (increase) in work in progress  | 재공품의 감소(증가)                        | X         |                |
| Adjustments for decrease (increase) in finished goods  | 제품의 감소(증가)                         | X         |                |
| Adjustments for decrease (increase) in supplies  | 저장품의 감소(증가)                        | X         |                |
| Adjustments for decrease (increase) in goods in transit  | 미착품의 감소(증가)                        | X         |                |
| Adjustments for decrease (increase) in other inventories   | 기타재고의 감소(증가)                       | X         |                |
| Adjustments for increase (decrease) in non-current provisions  | 비유동총당부채의 증가(감소)                    | X         |                |
| Adjustments for increase (decrease) in non-current provisions for employee benefits                                  | 비유동종업원급여총당부채의 증가(감소)               | X         |                |
| Adjustments for increase (decrease) in other long-term provisions  | 기타장기총당부채의 증가(감소)                   | X         |                |
| Adjustments for increase (decrease) in long-term warranty provision  | 장기제품보증총당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in long-term restructuring provision   | 장기구조조정총당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in long-term legal proceedings provision   | 장기법적소송총당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in long-term onerous contracts provision   | 장기손실부담계약총당부채의 증가(감소)               | X         |                |
| Adjustments for increase (decrease) in long-term provision for decommissioning, restoration and rehabilitation costs | 사후처리, 복구, 정화 비용을 위한 장기총당부채의 증가(감소) | X         |                |
| Adjustments for increase (decrease) in long-term miscellaneous other provisions                                      | 그 밖의 기타장기총당부채의 증가(감소)              | X         |                |
| Adjustments for increase (decrease) in current provisions  | 유동총당부채의 증가(감소)                     | X         |                |
| Adjustments for increase (decrease) in current provisions for employee benefits                                      | 유동종업원급여총당부채의 증가(감소)                | X         |                |
| Adjustments for increase (decrease) in other short-term provisions   | 기타단기총당부채의 증가(감소)                   | X         |                |

| 영문 Label  | 한글 Label                           | Data Type | IFRS Reference |
|---|------------------------------------|-----------|----------------|
| Adjustments for increase (decrease) in short-term warranty provision  | 단기제품보증충당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in short-term restructuring provision   | 단기구조조정충당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in short-term legal proceedings provision   | 단기법적소송충당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in short-term onerous contracts provision   | 단기손실부담계약충당부채의 증가(감소)               | X         |                |
| Adjustments for increase (decrease) in short-term provision for decommissioning, restoration and rehabilitation costs | 사후처리, 복구, 정화 비용을 위한 단기충당부채의 증가(감소) | X         |                |
| Adjustments for increase (decrease) in short-term miscellaneous other provisions                                      | 그 밖의 기타단기충당부채의 증가(감소)              | X         |                |
| Adjustments for increase (decrease) in provisions   | 충당부채의 증가(감소)                       | X         |                |
| Adjustments for increase (decrease) in provisions for employee benefits   | 종업원급여충당부채의 증가(감소)                  | X         |                |
| Adjustments for increase (decrease) in other provisions   | 기타충당부채의 증가(감소)                     | X         |                |
| Adjustments for increase (decrease) in warranty provision   | 제품보증충당부채의 증가(감소)                   | X         |                |
| Adjustments for increase (decrease) in restructuring provision  | 구조조정충당부채의 증가(감소)                   | X         |                |
| Adjustments for increase (decrease) in legal proceedings provision  | 법적소송충당부채의 증가(감소)                   | X         |                |
| Adjustments for increase (decrease) in onerous contracts provision  | 손실부담계약충당부채의 증가(감소)                 | X         |                |
| Adjustments for increase (decrease) in provision for decommissioning, restoration and rehabilitation costs            | 사후처리, 복구, 정화 비용을 위한 충당부채의 증가(감소)   | X         |                |
| Adjustments for increase (decrease) in miscellaneous other provisions   | 그 밖의 기타충당부채의 증가(감소)                | X         |                |
| Adjustments for increase (decrease) in long-term trade and other non-current payables                                 | 장기매입채무 및 기타비유동채무의 증가(감소)           | X         |                |
| Adjustments for increase (decrease) in long-term trade payables   | 장기매입채무의 증가(감소)                     | X         |                |
| Adjustments for increase (decrease) in long-term other payables   | 장기미지급금의 증가(감소)                     | X         |                |

| 영문 Label   | 한글 Label              | Data Type | IFRS Reference |
|--|-----------------------|-----------|----------------|
| Adjustments for increase (decrease) in long-term accrued Expenses        | 장기미지급비용의 증가(감소)       | X         |                |
| Adjustments for increase (decrease) in long-term guarantee deposit rent  | 장기임대보증금의 증가(감소)       | X         |                |
| Adjustments for increase (decrease) in long-term withholdings Banks      | 장기예수금의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in long-term advances customers      | 장기선수금의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in trade and other current payables  | 매입채무 및 기타유동채무의 증가(감소) | X         |                |
| Adjustments for increase (decrease) in short-term trade payables         | 단기매입채무의 증가(감소)        | X         |                |
| Adjustments for increase (decrease) in short-term other payables         | 단기미지급금의 증가(감소)        | X         |                |
| Adjustments for increase (decrease) in short-term accrued Expenses       | 단기미지급비용의 증가(감소)       | X         |                |
| Adjustments for increase (decrease) in short-term guarantee deposit rent | 단기임대보증금의 증가(감소)       | X         |                |
| Adjustments for increase (decrease) in short-term withholdings           | 단기예수금의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in short-term advances customers     | 단기선수금의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in payments of income taxes payable  | 미지급법인세의 증가(감소)        | X         |                |
| Adjustments for increase (decrease) in trade and other payables          | 매입채무 및 기타채무의 증가(감소)   | X         |                |
| Adjustments for increase (decrease) in trade accounts payable            | 매입채무의 증가(감소)          | X         | IAS 7.20 a     |
| Adjustments for increase (decrease) in other payables                    | 미지급금의 증가(감소)          | X         |                |
| Adjustments for increase (decrease) in accrued Expenses                  | 미지급비용의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in guarantee deposit rent            | 임대보증금의 증가(감소)         | X         |                |
| Adjustments for increase (decrease) in withholdings Banks                | 예수금의 증가(감소)           | X         |                |
| Adjustments for increase (decrease) in advances customers                | 선수금의 증가(감소)           | X         |                |
| Adjustments for increase (decrease) in non-current payables              | 비유동채무의 증가(감소)         | X         |                |

| 영문 Label   | 한글 Label                    | Data Type | IFRS Reference |
|--|-----------------------------|-----------|----------------|
| Adjustments for increase (decrease) in deferred tax liabilities  | 이연법인세부채의 증가(감소)             | X         |                |
| Adjustments for increase (decrease) in current tax liabilities   | 당기법인세부채의 증가(감소)             | X         |                |
| Adjustments for increase (decrease) in other non-current financial liabilities   | 기타비유동금융부채의 증가(감소)           | X         |                |
| Adjustments for increase (decrease) in other current financial liabilities   | 기타유동금융부채의 증가(감소)            | X         |                |
| Adjustments for increase (decrease) in other financial liabilities   | 기타금융부채의 증가(감소)              | X         |                |
| Adjustments for increase (decrease) in other non-current non-financial liabilities                                     | 기타비유동비금융부채의 증가(감소)          | X         |                |
| Adjustments for increase (decrease) in other current non-financial liabilities   | 기타유동비금융부채의 증가(감소)           | X         |                |
| Adjustments for increase (decrease) in other non-financial liabilities   | 기타비금융부채의 증가(감소)             | X         |                |
| Adjustments for increase (decrease) in post-employment benefit obligations   | 퇴직급여채무의 증가(감소)              | X         |                |
| Adjustments for increase (decrease) in present value of defined benefit obligation                                     | 확정급여채무의현재가치의 증가(감소)         | X         |                |
| Adjustments for decrease (increase) in fair value of plan assets   | 사외적립자산의공정가치의 증가(감소)         | X         |                |
| Adjustments for decrease (increase) in other operating receivables   | 기타 영업활동 관련 채권의 감소(증가)       | X         | IAS 7.20 a     |
| Adjustments for increase (decrease) in other operating payables  | 기타 영업활동 관련 채무의 증가(감소)       | X         | IAS 7.20 a     |
| Adjustments for decrease (increase) in other current financial assets and other current non-financial assets           | 기타유동금융자산과 기타유동비금융자산의 감소(증가) | X         |                |
| Adjustments for increase (decrease) in other current financial liabilities and other current non-financial liabilities | 기타유동금융부채와 기타유동비금융부채의 증가(감소) | X         |                |
| Payment of severance benefit   | 퇴직금의 지급                     | X         |                |
| Adjustments for depreciation and amortisation expense  | 감가상각비와 상각비                  | X         | IAS 7.20 b     |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss                             | 당기손익으로 인식된 손상차손(손상차손환입)     | X         | IAS 7.20 b     |
| Adjustments for provisions   | 충당부채                        | X         | IAS 7.20 b     |

| 영문 Label   | 한글 Label                              | Data Type | IFRS Reference       |
|--|---------------------------------------|-----------|----------------------|
| Adjustments for unrealised foreign exchange losses (gains)                     | 미실현외환손실(이익)                           | X         | IAS 7.20 b           |
| Adjustments for share-based payments   | 주식기준보상                                | X         | IAS 7.20 b           |
| Adjustments for fair value losses (gains)                                      | 공정가치손실(이익)                            | X         | IAS 7.20 b           |
| Adjustments for undistributed profits of associates                            | 미배분 관계기업 이익                           | (X)       | IAS 7.20 b           |
| Other adjustments for non-cash items   | 비현금항목에 관한 기타조정                        | X         | IAS 7.20 b           |
| Adjustments for losses (gains) on disposal of non-current assets               | 비유동자산처분손실(이익)                         | X         | IAS 7.14             |
| Other adjustments for which cash effects are investing or financing cash flow  | 투자활동 현금흐름이나 재무활동 현금흐름으로 분류되는 기타 모든 항목 | X         | IAS 7.20 c           |
| Other adjustments to reconcile profit (loss)                                   | 당기순이익조정을 위한 기타 가감                     | X         | IAS 7.20             |
| Total adjustments to reconcile profit (loss)                                   | 당기순이익조정을 위한 가감 합계                     | X         | IAS 7.20             |
| Dividends paid   | 배당금지급                                 | (X)       | IAS 7.31             |
| Dividends received   | 배당금수취                                 | X         | IAS 7.31             |
| Interest paid  | 이자지급                                  | (X)       | IAS 7.31             |
| Interest received  | 이자수취                                  | X         | IAS 7.31             |
| Income taxes refund (paid)   | 법인세환급(납부)                             | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash   | 현금의기타유입(유출)                           | X         | IAS 7.14             |
| Net cash flows from (used in) operating activities                             | 영업활동순현금흐름                             | X         | IAS 7.10, IAS 7.50 d |
| Cash flows from (used in) investing activities                                 | 투자활동현금흐름                              |           |                      |
| Cash flows from losing control of subsidiaries or other businesses             | 종속기업과 기타 사업의 지배력 상실에 따른 현금흐름          | X         | IAS 7.39             |
| Cash flows used in obtaining control of subsidiaries or other businesses       | 종속기업과 기타 사업의 지배력 획득에 따른 현금흐름          | (X)       | IAS 7.39             |
| Other cash receipts from sales of equity or debt instruments of other entities | 다른 기업의 지분상품이나 채무상품의 처분에 따른 기타현금유입     | X         | IAS 7.16 d           |
| Other cash payments to acquire equity or debt instruments of other entities    | 다른 기업의 지분상품이나 채무상품의 취득에 따른 기타현금유출     | (X)       | IAS 7.16 c           |
| Other cash receipts from sales of interests in joint ventures                  | 조인트벤처 투자지분의 처분에 따른 기타현금유입             | X         | IAS 7.16 d           |
| Other cash payments to acquire interests in joint ventures                     | 조인트벤처 투자지분의 취득에 따른 기타현금유출             | (X)       | IAS 7.16 c           |

| 영문 Label  | 한글 Label                      | Data Type | IFRS Reference |
|---|-------------------------------|-----------|----------------|
| Decrease in guarantee deposits  | 보증금의 감소                       | X         |                |
| Increase in guarantee deposits  | 보증금의 증가                       | (X)       |                |
| Proceeds from sales of property, plant and equipment  | 유형자산의 처분                      | X         | IAS 7.16 b     |
| Proceeds from sales of land   | 토지의 처분                        | X         |                |
| Proceeds from sales of buildings  | 건물의 처분                        | X         |                |
| Proceeds from sales of structure  | 건축물의 처분                       | X         |                |
| Proceeds from sales of machinery  | 기계장치의 처분                      | X         |                |
| Proceeds from sales of vehicles   | 차량운반구의 처분                     | X         |                |
| Proceeds from sales of ships  | 선박의 처분                        | X         |                |
| Proceeds from sales of aircraft   | 비행기의 처분                       | X         |                |
| Proceeds from sales of motor vehicles   | 자동차의 처분                       | X         |                |
| Proceeds from sales of fixtures and fittings  | 집기의 처분                        | X         |                |
| Proceeds from sales of office equipment   | 사무용비품의 처분                     | X         |                |
| Proceeds from sales of tangible exploration and evaluation assets   | 유형탐사평가자산의 처분                  | X         |                |
| Proceeds from sales of construction in progress   | 건설중인자산의 처분                    | X         |                |
| Proceeds from sales of other property, plant and equipment  | 기타유형자산의 처분                    | X         |                |
| Proceeds from sales of investment property  | 투자부동산의 처분                     | X         |                |
| Proceeds from sales of intangible assets  | 무형자산의 처분                      | X         | IAS 7.16 b     |
| Proceeds from sales of goodwill   | 영업권의 처분                       | X         |                |
| Proceeds from sales of intangible assets other than goodwill  | 영업권 이외의 무형자산의 처분              | X         |                |
| Proceeds from sales of brand names  | 브랜드명의 처분                      | X         |                |
| Proceeds from sales of intangible exploration and evaluation assets   | 무형탐사평가자산의 처분                  | X         |                |
| Proceeds from sales of mastheads and publishing titles  | 제호와 출판표제의 처분                  | X         |                |
| Proceeds from sales of computer software  | 컴퓨터소프트웨어의 처분                  | X         |                |
| Proceeds from sales of licences and franchises  | 라이선스와 프랜차이즈의 처분               | X         |                |
| Proceeds from sales of copyrights, patents and other industrial property rights, service and operating rights | 저작권, 특허권, 기타 산업재산권, 용역운영권의 처분 | X         |                |

| 영문 Label   | 한글 Label                  | Data Type | IFRS Reference |
|--|---------------------------|-----------|----------------|
| Proceeds from sales of recipes, formulae, models, designs and prototypes | 조리법, 공식, 모형, 설계 및 시제품의 처분 | X         |                |
| Proceeds from sales of intangible assets under development               | 개발 중인 무형자산의 처분            | X         |                |
| Proceeds from sales of other intangible assets                           | 기타무형자산의 처분                | X         |                |
| Proceeds from sales of non-current biological assets                     | 비유동생물자산의 처분               | X         |                |
| Proceeds from sales of current biological assets                         | 유동생물자산의 처분                | X         |                |
| Proceeds from sales of biological assets                                 | 생물자산의 처분                  | X         |                |
| Proceeds from sales of other non-current financial assets                | 기타비유동금융자산의 처분             | X         |                |
| Proceeds from sales of non-current available-for-sale financial assets   | 비유동매도가능금융자산의 처분           | X         |                |
| Proceeds from sales of non-current financial assets held to maturity     | 비유동만기보유금융자산의 처분           | X         |                |
| Proceeds from sales of non-current fair value financial asset            | 비유동당기손익인식금융자산의 처분         | X         |                |
| Proceeds from sales of long-term loans and receivables                   | 장기대여금및수취채권의 처분            | X         |                |
| Proceeds from sales of long-term financial instruments                   | 장기금융상품의 처분                | X         |                |
| Proceeds from sales of other current financial assets                    | 기타유동금융자산의 처분              | X         |                |
| Proceeds from sales of current available-for-sale financial assets       | 유동매도가능금융자산의 처분            | X         |                |
| Proceeds from sales of current financial assets held to maturity         | 유동만기보유금융자산의 처분            | X         |                |
| Proceeds from sales of current fair value financial asset                | 유동당기손익인식금융자산의 처분          | X         |                |
| Proceeds from sales of short-term loans and receivables                  | 단기대여금및수취채권의 처분            | X         |                |
| Proceeds from sales of short term Financial Instruments                  | 단기금융상품의 처분                | X         |                |
| Proceeds from sales of other financial assets                            | 기타금융자산의 처분                | X         |                |
| Proceeds from sales of available-for-sale financial assets               | 매도가능금융자산의 처분              | X         |                |

| 영문 Label   | 한글 Label                                      | Data Type | IFRS Reference |
|--|---|-----------|----------------|
| Proceeds from sales of financial assets held to maturity   | 만기보유금융자산의 처분                                  | X         |                |
| Proceeds from sales of fair value financial asset  | 당기손익인식금융자산의 처분                                | X         |                |
| Proceeds from sales of loans and receivables   | 대여금및수취채권의 처분                                  | X         |                |
| Proceeds from sales of financial instruments   | 금융상품의 처분                                      | X         |                |
| Proceeds from sales of non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 매각예정 또는 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 처분 | X         |                |
| Proceeds from sales of non-current assets or disposal groups classified as held for sale                                       | 매각예정으로 분류된 비유동자산이나 처분자산집단의 처분                 | X         |                |
| Proceeds from sales of non-current assets or disposal groups classified as held for distribution to owners                     | 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 처분         | X         |                |
| Proceeds from sales of liabilities included in disposal groups classified as held for sale                                     | 매각예정으로 분류된 처분자산집단에 포함된 부채의 처분                 | X         |                |
| Proceeds from sales of investments accounted for using equity method   | 지분법적용 투자지분의 처분                                | X         |                |
| Proceeds from sales of investments in subsidiaries, joint ventures and associates  | 종속기업, 조인트벤처와 관계기업에 대한 투자자산의 처분                | X         |                |
| Proceeds from sales of investments in subsidiaries   | 종속기업에 대한 투자자산의 처분                             | X         |                |
| Proceeds from sales of investments in joint ventures   | 조인트벤처에 대한 투자자산의 처분                            | X         |                |
| Proceeds from sales of investments in associates   | 관계기업에 대한 투자자산의 처분                             | X         |                |
| Purchase of property, plant and equipment  | 유형자산의 취득                                      | (X)       | IAS 7.16 a     |
| Purchase of land   | 토지의 취득  | (X)       |                |
| Purchase of buildings  | 건물의 취득  | (X)       |                |
| Purchase of structure  | 건축물의 취득                                       | (X)       |                |
| Purchase of machinery  | 기계장치의 취득                                      | (X)       |                |
| Purchase of vehicles   | 차량운반구의 취득                                     | (X)       |                |
| Purchase of ships  | 선박의 취득  | (X)       |                |



| 영문 Label   | 한글 Label                      | Data Type | IFRS Reference |
|--|-------------------------------|-----------|----------------|
| Purchase of aircraft   | 비행기의 취득                       | (X)       |                |
| Purchase of motor vehicles   | 자동차의 취득                       | (X)       |                |
| Purchase of fixtures and fittings  | 집기의 취득                        | (X)       |                |
| Purchase of office equipment   | 사무용품의 취득                      | (X)       |                |
| Purchase of tangible exploration and evaluation assets   | 유형탐사평가자산의 취득                  | (X)       |                |
| Purchase of construction in progress   | 건설중인자산의 취득                    | (X)       |                |
| Purchase of other property, plant and equipment  | 기타유형자산의 취득                    | (X)       |                |
| Purchase of investment property  | 투자부동산의 취득                     | (X)       |                |
| Purchase of intangible assets  | 무형자산의 취득                      | (X)       | IAS 7.16 a     |
| Purchase of goodwill   | 영업권의 취득                       | (X)       |                |
| Purchase of intangible assets other than goodwill  | 영업권 이외의 무형자산의 취득              | (X)       |                |
| Purchase of brand names  | 브랜드명의 취득                      | (X)       |                |
| Purchase of intangible exploration and evaluation assets   | 무형탐사평가자산의 취득                  | (X)       |                |
| Purchase of mastheads and publishing titles  | 제호와 출판표제의 취득                  | (X)       |                |
| Purchase of computer software  | 컴퓨터소프트웨어의 취득                  | (X)       |                |
| Purchase of licences and franchises  | 라이선스와 프랜차이즈의 취득               | (X)       |                |
| Purchase of copyrights, patents and other industrial property rights, service and operating rights | 저작권, 특허권, 기타 산업재산권, 용역운영권의 취득 | (X)       |                |
| Purchase of recipes, formulae, models, designs and prototypes                                      | 조리법, 공식, 모형, 설계 및 시제품의 취득     | (X)       |                |
| Purchase of intangible assets under development  | 개발 중인 무형자산의 취득                | (X)       |                |
| Purchase of other intangible assets  | 기타무형자산의 취득                    | (X)       |                |
| Purchase of non-current biological assets  | 비유동생물자산의 취득                   | (X)       |                |
| Purchase of current biological assets  | 유동생물자산의 취득                    | (X)       |                |
| Purchase of biological assets  | 생물자산의 취득                      | (X)       |                |
| Purchase of other non-current financial assets   | 기타비유동금융자산의 취득                 | (X)       |                |
| Purchase of non-current available-for-sale financial assets  | 비유동매도가능금융자산의 취득               | (X)       |                |
| Purchase of non-current financial assets held to maturity  | 비유동만기보유금융자산의 취득               | (X)       |                |

| 영문 Label  | 한글 Label                                      | Data Type | IFRS Reference |
|---|---|-----------|----------------|
| Purchase of non-current fair value financial asset  | 비유동당기손익인식금융자산의 취득                             | (X)       |                |
| Purchase of long-term loans and receivables   | 장기대여금및수취채권의 취득                                | (X)       |                |
| Purchase of long-term financial instruments   | 장기금융상품의 취득                                    | (X)       |                |
| Purchase of other current financial assets  | 기타유동금융자산의 취득                                  | (X)       |                |
| Purchase of current available-for-sale financial assets   | 유동매도가능금융자산의 취득                                | (X)       |                |
| Purchase of current financial assets held to maturity   | 유동만기보유금융자산의 취득                                | (X)       |                |
| Purchase of current fair value financial asset  | 유동당기손익인식금융자산의 취득                              | (X)       |                |
| Purchase of short-term loans and receivables  | 단기대여금및수취채권의 취득                                | (X)       |                |
| Purchase of short term Financial Instruments  | 단기금융상품의 취득                                    | (X)       |                |
| Purchase of other financial assets  | 기타금융자산의 취득                                    | (X)       |                |
| Purchase of available-for-sale financial assets   | 매도가능금융자산의 취득                                  | (X)       |                |
| Purchase of financial assets held to maturity   | 만기보유금융자산의 취득                                  | (X)       |                |
| Purchase of fair value financial asset  | 당기손익인식금융자산의 취득                                | (X)       |                |
| Purchase of loans and receivables   | 대여금및수취채권의 취득                                  | (X)       |                |
| Purchase of financial instruments   | 금융상품의 취득                                      | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for sale or as held for distribution to owners | 매각예정 또는 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 취득 | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for sale                                       | 매각예정으로 분류된 비유동자산이나 처분자산집단의 취득                 | (X)       |                |
| Purchase of non-current assets or disposal groups classified as held for distribution to owners                     | 소유주에 대한 분배예정으로 분류된 비유동자산이나 처분자산집단의 취득         | (X)       |                |
| Purchase of liabilities included in disposal groups classified as held for sale                                     | 매각예정으로 분류된 처분자산집단에 포함된 부채의 취득                 | (X)       |                |
| Purchase of investments accounted for using equity method   | 지분법적용 투자지분의 취득                                | (X)       |                |

| 영문 Label  | 한글 Label                         | Data Type | IFRS Reference       |
|---|----------------------------------|-----------|----------------------|
| Purchase of investments in subsidiaries, joint ventures and associates                      | 종속기업, 조인트벤처와 관계기업에 대한 투자자산의 취득   | (X)       |                      |
| Purchase of investments in subsidiaries   | 종속기업에 대한 투자자산의 취득                | (X)       |                      |
| Purchase of investments in joint ventures   | 조인트벤처에 대한 투자자산의 취득               | (X)       |                      |
| Purchase of investments in associates   | 관계기업에 대한 투자자산의 취득                | (X)       |                      |
| Proceeds from other long-term assets  | 기타 장기성 자산의 처분                    | X         | IAS 7.16 b           |
| Purchase of other long-term assets  | 기타 장기성 자산의 취득                    | (X)       | IAS 7.16 a           |
| Proceeds from government grants   | 정부보조금의 수취                        | X         | IAS 20.28            |
| Cash advances and loans made to other parties   | 제3자에 대한 선급금 및 대여금                | (X)       | IAS 7.16 e           |
| Cash receipts from repayment of advances and loans made to other parties                    | 제3자에 대한 선급금 및 대여금의 회수에 따른 현금유입   | X         | IAS 7.16 f           |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts  | 선물계약, 선도계약, 옵션계약 및 스왑계약에 따른 현금유출 | (X)       | IAS 7.16 g           |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 선물계약, 선도계약, 옵션계약 및 스왑계약에 따른 현금유입 | X         | IAS 7.16 h           |
| Dividends received  | 배당금수취                            | X         | IAS 7.31             |
| Interest paid   | 이자지급                             | (X)       | IAS 7.31             |
| Interest received   | 이자수취                             | X         | IAS 7.31             |
| Income taxes refund (paid)  | 법인세환급(납부)                        | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash  | 현금의기타유입(유출)                      | X         | IAS 7.21             |
| Net cash flows from (used in) investing activities  | 투자활동순현금흐름                        | X         | IAS 7.10, IAS 7.50 d |
| Cash flows from (used in) financing activities  | 재무활동순현금흐름                        |           |                      |
| Proceeds from changes in ownership interests in subsidiaries                                | 종속기업에 대한 소유지분의 변동으로 인한 처분        | X         | IAS 7.42A, IAS 7.42B |
| Payments from changes in ownership interests in subsidiaries                                | 종속기업에 대한 소유지분의 변동으로 인한 지급        | (X)       | IAS 7.42A, IAS 7.42B |
| Proceeds from issuing shares  | 주식의 발행                           | X         | IAS 7.17 a           |
| Proceeds from issuing other equity instruments  | 기타 지분상품의 발행                      | X         | IAS 7.17 a           |
| Payments to acquire or redeem entity's shares   | 주식의 취득이나 상환                      | (X)       | IAS 7.17 b           |
| Payments of other equity instruments  | 기타지분상품                           | (X)       | IAS 7.17 a           |
| Proceeds from borrowings  | 차입금                              | X         | IAS 7.17 c           |

| 영문 Label  | 한글 Label                     | Data Type | IFRS Reference       |
|---|------------------------------|-----------|----------------------|
| Repayments of borrowings  | 차입금의 상환                      | (X)       | IAS 7.17 d           |
| Proceeds from short term borrowings   | 단기차입금의 증가                    | X         |                      |
| Repayments of short term borrowings   | 단기차입금의 상환                    | (X)       |                      |
| Proceeds from long term borrowings  | 장기차입금의 증가                    | X         |                      |
| Repayments of long term borrowings  | 장기차입금의 상환                    | (X)       |                      |
| Acquisition of treasury shares  | 자기주식의 취득                     | X         |                      |
| Disposition of treasury shares  | 자기주식의 처분                     | (X)       |                      |
| Payments of finance lease liabilities   | 금융리스부채의 지급                   | (X)       | IAS 7.17 e           |
| Proceeds from government grants   | 정부보조금의 수취                    | X         | IAS 20.28            |
| Dividends paid  | 배당금지급                        | (X)       | IAS 7.31             |
| Dividends received  | 배당금수취                        | X         | IAS 7.31             |
| Interest paid   | 이자지급                         | (X)       | IAS 7.31             |
| Interest received   | 이자수취                         | X         | IAS 7.31             |
| Income taxes refund (paid)  | 법인세환급(납부)                    | (X)       | IAS 7.14 f, IAS 7.35 |
| Other inflows (outflows) of cash  | 현금의기타유입(유출)                  | X         | IAS 7.21             |
| Net cash flows from (used in) financing activities  | 재무활동순현금흐름                    | X         | IAS 7.10, IAS 7.50 d |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 환율변동효과 반영전 현금및현금성자산의 순증가(감소) | X         | IAS 7.45             |
| Effect of exchange rate changes on cash and cash equivalents                                | 현금및현금성자산에 대한 환율변동효과          |           |                      |
| Effect of exchange rate changes on cash and cash equivalents                                | 현금및현금성자산에 대한 환율변동효과          | X         | IAS 7.25, IAS 7.28   |
| Net increase (decrease) in cash and cash equivalents  | 현금및현금성자산의순증가(감소)             | X         | IAS 7.45             |
| Cash and cash equivalents at beginning of period  | 기초현금및현금성자산                   | X         | IAS 1.54 i, IAS 7.45 |
| Cash and cash equivalents at end of period  | 기말현금및현금성자산                   | X         | IAS 1.54 i, IAS 7.45 |

▶ 자본변동표 - 연결재무제표

| 영문 Label   | 한글 Label                 | Data Type | IFRS Reference |
|--|--------------------------|-----------|----------------|
| [D610000] Statement of changes in equity - Consolidated financial statements | [D610000] 자본변동표 - 연결재무제표 |           |                |

| 영문 Label  | 한글 Label                      | Data Type  | IFRS Reference                    |
|---|-------------------------------|------------|-----------------------------------|
| Statement of changes in equity  | 자본변동표                         |            |                                   |
| Statement of changes in equity [table]  | 자본변동표 [table]                 | table      | IAS 1.106                         |
| Components of equity [axis]   | 자본의 구성요소 [axis]               | axis       | IAS 1.106                         |
| Equity [member]   | 자본 [member]                   | member     | IAS 1.106                         |
| Equity attributable to owners of parent [member]  | 지배기업의 소유주에게 귀속되는 지분 [member]  | member     | IAS 1.106                         |
| Issued capital [member]   | 자본금 [member]                  | member     | IAS 1.106                         |
| Capital surplus [member]  | 자본잉여금 [member]                | member     |                                   |
| Other Comprehensive income/loss accumulated amount [member]                             | 기타포괄손익누계액 [member]            | member     |                                   |
| Share premium [member]  | 주식발행초과금 [member]              | member     | IAS 1.106                         |
| Treasury shares [member]  | 자기주식 [member]                 | member     | IAS 1.106                         |
| Other equity interest [member]  | 기타지분 [member]                 | member     | IAS 1.106                         |
| Other reserves [member]   | 기타적립금 [member]                | member     | IAS 1.106                         |
| Legal Reserve [member]  | 이익준비금 [member]                | member     |                                   |
| Voluntary Reserves [member]   | 임의적립금 [member]                | member     |                                   |
| Revaluation surplus [member]  | 재평가잉여금 [member]               | member     | IAS 1.106                         |
| Reserve of exchange differences on translation [member]                                 | 환산 관련 외환차이 적립금 [member]       | member     | IAS 1.106                         |
| Reserve of cash flow hedges [member]  | 현금흐름위험회피 적립금 [member]         | member     | IAS 1.106                         |
| Reserve of hedges of net investment in foreign operations [member]                      | 해외사업장순투자의 위험회피 적립금 [member]   | member     | IAS 1.106                         |
| Reserve of actuarial gains or losses on defined benefit plans [member]                  | 확정급여제도의 보험수리적 손익 적립금 [member] | member     | IAS 1.106                         |
| Reserve of gains and losses on remeasuring available-for-sale financial assets [member] | 매도가능금융자산의 재측정손익 적립금 [member]  | member     | IAS 1.106                         |
| Reserve of share-based payments [member]  | 주식기준보상 적립금 [member]           | member     | IAS 1.106                         |
| Retained earnings [member]  | 이익잉여금 [member]                | member     | IAS 1.106                         |
| Non-controlling interests [member]  | 비지배지분 [member]                | member     | IAS 1.106                         |
| Statement of changes in equity [line items]   | 자본변동표 [line items]            | line items |                                   |
| Equity at beginning of period   | 기초자본                          | X          | IAS 1.55, IAS 1.78 e, IFRS 1.24 a |

| 영문 Label   | 한글 Label                                  | Data Type | IFRS Reference   |
|--|---|-----------|--|
| Increase (decrease) through changes in accounting policies   | 회계정책변경에 따른 증가(감소)                         | X         | IAS 1.106 b  |
| Increase (decrease) through corrections of errors  | 오류수정에 따른 증가(감소)                           | X         | IAS 1.106 b  |
| Changes in equity  | 자본의 변동                                    |           |  |
| Comprehensive income   | 포괄손익                                      |           |  |
| Profit (loss)  | 당기순이익(손실)                                 | X         | IAS 1.106 d (i), IAS 1.82 f, IFRS 1.24 b, IFRS 8.23, IFRS 8.28 b |
| Other comprehensive income   | 기타포괄손익                                    | X         | IAS 1.106 d (ii), IAS 1.91 a                                     |
| Comprehensive income   | 포괄손익                                      | X         | IAS 1.106 a, IAS 1.82 i, IFRS 1.24 b                             |
| Issue of equity  | 지분의 발행                                    | X         | IAS 1.106 d (iii)  |
| Dividends paid   | 배당금지급                                     | (X)       | IAS 1.107  |
| Increase(decrease) on valuation of available-for-sale financial assets   | 매도가능금융자산의 평가에 따른 증가(감소)                   | X         |  |
| Gains(losses) on actuarial valuation   | 보험수리적손익                                   | X         |  |
| Increase (decrease) through other contributions by owners  | 소유주에 의한 기타 출자에 따른 증가(감소)                  | X         | IAS 1.106 d (iii)  |
| Decrease (increase) through other distributions to owners  | 소유주에 대한 기타 분배에 따른 감소(증가)                  | (X)       | IAS 1.106 d (iii)  |
| Increase (decrease) through transfers and other changes, equity  | 대체와 기타 변동에 따른 증가(감소), 자본                  | X         | IAS 1.78 e   |
| Increase (decrease) through treasury share transactions  | 자기주식 거래에 따른 증가(감소)                        | X         | IAS 1.109  |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control | 지배력을 상실하지 않는 종속기업에 대한 소유지분의 변동에 따른 증가(감소) | X         | IAS 1.106 d (iii)  |
| Total increase (decrease) in equity  | 자본 증가(감소) 합계                              | X         | IAS 1.78 e   |
| Equity at end of period  | 기말자본                                      | X         | IAS 1.55, IAS 1.78 e, IFRS 1.24 a                                |

